

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA

v.

GORDON CAPLAN

1:19-CR-10117-IT

**EXHIBIT A**

**LETTERS IN SUPPORT OF GORDON CAPLAN'S SENTENCING MEMORANDUM**

<b>Letters in Support of Gordon Caplan's Sentencing Memorandum</b>	
<b>Tab</b>	<b>Family</b>
1	Caplan, Amy (wife)
2	██████████ (daughter)
3	██████████ (son)
4	Caplan, Ronald (father)
5	Avital-Caplan, Aliza (father's wife)
6	██████████████████ (half-sister)
7	Perskin, Randy (sister)
8	Perskin, Thomas (nephew)
9	Perskin, Zachary (nephew)
10	Treibick, Ian (brother-in-law)
11	Eckhardt, Bronwyn (cousin-in-law)
12	Margulies, Michael (cousin)
	<b>Medical Professionals</b>
13	Greenfeld, David (psychiatrist)
14	Kass, Frederick (psychiatrist)
15	Bolger, Mary (psychologist)
	<b>Others in Support of Gordon Caplan</b>
16	Anonymous (former client)
17	Benedek, Michael (friend)
18	Bernstein, Andrew (friend)
19	Bonney, James (police officer and friend)
20	Brentani, William (friend)
21	Briggs, Joanne (friend)
22	Bruch, Gregory (former colleague)
23	Casanova, Pedro (friend)
24	Dave, Kruti (former colleague)
25	Davis, Jessica (professional acquaintance)
26	Davis, Wilbert (former colleague)
27	de Franciscis, Maurizio (professional acquaintance)

28	Diller, Matthew (Fordham Law School Dean)
29	
30	Dupuy, Elodie (mentee)
31	Elliott, Justin (former colleague)
32	Flicker, Blair (friend)
33	Flicker, Robin (friend)
34	Fogg, William (friend)
35	Gartner, Steven (former colleague)
36	Goldstein, Eric (former colleague)
37	Greebel, Robert (friend)
38	Griffin, Cliff & Barman-Griffin, Dia (friends)
39	Grumbach, Nicholas (friend)
40	Guercio, Matthew (former colleague)
41	Haddad, Matthew (former colleague)
42	Hernandez, Russell (friend)
43	Jones, Shaunna (former colleague)
44	Kashkooli, Fahimeh (Fordham Law student)
45	Kasky, Robert (president of adoption agency)
46	Kluger, Adam (friend)
47	Kutz, Stephen (friend)
48	Lande Shuman, Ruth (Publicolor founder and president)
49	Legg, James (friend)
50	Lesser, Danielle (friend)
51	Lindgren, Douglas (friend)
52	Lopez, Kevin (former colleague)
53	Mattia, Gerard (friend)
54	Musmand, Allison (friend)
55	Musmand, Fraser (friend)
56	Nusbaum, Jack (former colleague)
57	Ouimette, Stanley (retired police officer and friend)
58	Reid, Fred (former colleague)

59	Shufrin, Harry (accountant)
60	Sonoda, Yukio (friend)
61	Stellmach, William (former colleague)
62	Triplett, Mike (friend)
63	White, Anna (former colleague)
64	Yoseloff, Anthony (friend)
	<b>Letters Regarding</b> [REDACTED]
65	[REDACTED]
66	[REDACTED]
67	[REDACTED]
68	[REDACTED]
69	[REDACTED]
70	[REDACTED]



Tab 1

September 23, 2019

The Honorable Indira Talwani  
U.S. District Judge  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

RE: United States v. Gordon Caplan

Dear Judge Talwani:

My name is Amy Caplan, and I've known Gordon since I was five years old and have been married to Gordon for more than twenty years. I've re-written this letter multiple times in the past several months. The attorneys advised me to keep it to two pages or less, but how do I begin to convey that my husband is a good person who made one terrible mistake in only two pages? I didn't know where to start, but this is the best I could do.

I have notebooks filled with drafts of anecdotes and stories of his devotion to family. [REDACTED]

[REDACTED] Gordon has always been the one who stayed positive, worked tirelessly [REDACTED], and keep our growing family moving forward. If our daughter [REDACTED] loses a close tennis match, Gordon is the one who puts his arm around her and helps pick her up.

I wrote about my husband's unfailingly loyalty as a friend. The friend who answered the phone in the middle of the night on countless occasions to help someone in need. The friend who always put others before himself. When our family and friends have a problem, it is Gordon who we all rely on. He is the rock who makes time for everyone day or night.

I wrote about his commitment to philanthropy and his tireless work as the Chairman of Publicolor, a charity whose focus is getting the most needy inner city kids into college. If I had to sum up everything that I have written, it is that Gordon's dedication, generosity, and kindness are limitless.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

When we started thinking about [REDACTED]'s college applications a couple years later, we interviewed at least a half dozen "college counselors" and talked to countless others. This was our first child going through the application process. All these "counselors" kept telling [REDACTED] and us that her transcript wasn't good enough, she needed more AP classes, she needed more standardized tests, she needed more extracurricular activities, and on and on. [REDACTED]

[REDACTED] Gordon and I panicked. It was at that point Rick Singer was introduced to us by a highly trusted source and offered Gordon a partial quick fix that Gordon made a horrible mistake in taking. He crossed the line. Gordon's motivation through all of it was to help [REDACTED] fulfill her dream of playing college tennis. In no way is this an excuse for his crime. My husband was wrong and he knows it. His decision to immediately and publicly own his mistake came from his soul-crushing shame and remorse. We have always taught our children to take responsibility for your actions, and that is exactly what Gordon has dedicated himself to doing in this situation.

The fact that Gordon has been involved in this extremely public case and convicted of a felony has already had tremendous and unthinkable consequences for our family. Gordon lost his job and will never be able to practice law again. [REDACTED]

[REDACTED] I can't even describe the devastation caused by his public shame and humiliation. [REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]

I know that I have already written more than two pages but I could go on for dozens more. In the end, I please ask for leniency in sentencing my husband. I need him more than ever at this time. Our family needs him.

I would stake my life on the fact that my husband would never do something like this ever again.

Best regards,

  
Amy Caplan

Tab 2

# Letter Submitted Under Seal

Tab 3

Video Submitted  
on DVD Under  
Seal



Tab 4

Gordon Caplan

My son, Gordon Caplan, has throughout his adult life been an inspiration and role model to his loving family members, friends, business associates, and acquaintances.

He has always been justly noted for his probity, ethical standards, knowledge, and judgment.

His steady rise to the upper echelons of his chosen profession was considered by his peers and clients to be well deserved.

He is also human : one misstep – which he did not initiate- in fifty two years that has already cost him his notable career, his livelihood, his valued and well deserved reputation. He is enduring the constant scorn of the media and much of the interested public.

What he has not lost is the love of his family , who know who he really is, and his true worth.

The tragic irony of his particular situation is that the only damaged parties are himself, and his kind, loving, truly accomplished daughter, my only granddaughter. No college places were taken from other deserving students.

Gordon's other child, [REDACTED], is truly saddened. I just was with him for five days: his father was unable to be with us by court order. He needs his father badly.

My son's only thoughts when he was arrested, were for how it would affect others, especially his family, and particularly me. He called me to apologize to me: he was worried that it would affect my health. I, on the other hand, am only glad that I can be of some little help and solace to him and our beloved family.

When my dear wife, Gordon's mother, died too young after suffering terribly with cancer for seven years, Gordon lost his true confidante. He never complained, but only worried about me. [REDACTED]  
[REDACTED]  
[REDACTED]

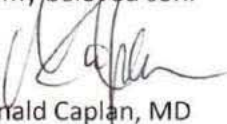
Gordon stood by me when I married a much younger woman, although I knew how much that must have hurt him. I now have a six year old daughter, who idolizes, rightly so, her older brother.

I know that realistically, being in my eighty-second year, I will not be there for my little girl: I am counting on Gordon, and he has willingly agreed, to be her father figure long term and watch over her.

Gordon in this situation, this almost biblical downfall, could not be more remorseful and self flagellating.

He is more determined than ever to continue and expand his good works, which so ironically are heavily weighted to helping disadvantaged and promising students, and others in need.

His family especially needs him. I myself could not be more gratified by the way Gordon is handling himself in this dire situation. I pray that he comes out of it whole and I beseech the Court to show mercy on my beloved son.

  
Ronald Caplan, MD

Tab 5

## Emerald Equities NYC

424 Madison Avenue, 16<sup>th</sup> Floor New York, NY 10017  
[REDACTED]

May 15, 2019

Dear Judge Talwani,

My name is Aliza Avital-Caplan. I am originally from Israel. I came to the USA all alone at age 21 after serving 2 years in the Israeli Army. I met Gordon in 2003, right after his dad and I met. Although I was younger than Gordon, he always treated me with much respect. It must have been very hard for him. Gordon is an incredible son to his dad. Anytime I call Gordon because of an issue with his father's health, he is always there for his dad. I am happy to call him family. Growing up poor in Israel, I always dreamed to be like Gordon Caplan.

I always look up to Gordon as my role model. He is intelligent, kind and loving to his family and friends and always there for all of us. When Gordon met my new little girl, his little sister [REDACTED], he was full of love and emotion. [REDACTED], who is now 6 years old loves her brother very much. She not only looks up to him, she also looks like him. I know all these things were hard for Gordon. He was very close to his mother who passed away in 2002. He never let me feel that I didn't belong. Instead, he always tried to help me in any way he could. Besides being my husband's son, he is my good friend and more importantly one of the kindest people I have ever met.

Family situations can be complicated. I feel that Gordon holds the entire family together. His father adores him. I am worried that something might happen to his father Ron during the sentencing and my little girl will grow up without a father. A few months ago, my husband, Ron, didn't feel well. I called Gordon, who was ready to drive in to the city in the middle of the night. I have no family here and no one to stay with my child if I needed to go to the hospital with Ron. Gordon was ready, willing and able to come and stay with us. Gordon is a man with a kind heart who cares about everyone who is close to him. The love between him and his father is unconditional. The love [REDACTED] has for her brother is unconditional. She shines when she looks up to him. So do we all. I hope and pray that you will consider this in your deliberations. His entire family needs him around us.

I know he regrets what he has done. This is not his character or personality. He is a stand-up guy, very conservative and a gentleman, always was and always will be. We all love him very much. I know that he has already paid with his reputation, his name, his job, his power, all has been taken from him. Please understand that he is an essential pillar in our lives. I will be praying for him.

Sincerely yours,



Aliza Avital-Caplan (Dr. Ron Caplan's wife)

Founder  
Emerald Equities NYC, LLC  
424 Madison Avenue, 16<sup>th</sup> Floor  
New York, NY 10017  
[REDACTED]

Tab 6

# Letter Submitted Under Seal

Tab 7

RANDY S. PERSKIN, ESQ.

[REDACTED]

[REDACTED]

[REDACTED]

April 12, 2019

Your Honor,

I am writing on behalf of my brother, Gordon Caplan. My brother is an honorable person who is, and has always been, supportive of his family and me as his sister. I have personally suffered some difficulties in my past and I could, and can, always rely on my brother for support, advice and help.

In 2004 I was struggling through a difficult divorce. The emotional and financial ramifications thereof were difficult at best to handle and without the support of my brother I would not have been able to come out as well as I ultimately did. Not only was Gordon able to talk me through my emotional pain but he was able to assist in brokering a settlement that was fair and avoided the necessity for protracted litigation. He looked out for me and my children in a way that went above and beyond his role as a sibling.

While suffering through a divorce I broke my Fibula and Tibia which resulted in an operation and a protracted hospital stay. I was in no shape to plan a safe discharge home or arrange for the services necessary to assist me in the healing process. Again Gordon stepped in to make certain I had the assistance I



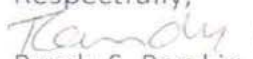
needed at home as well as support me in the healing process. I would not have been able to have a successful recovery without his support and attention.

Our mother, Marilyn Caplan, struggled with cancer for several years which ultimately spread through her body and caused her death at the young age of 61. My brother again took the reins while our family was in despair to make certain she received the best care possible and supplied emotional and financial support. His efforts not only provided comfort to my mother but helped hold the family together during a very distressful time.

In addition to being a very supportive brother Gordon has been a business partner and mentor. He has assisted me in the startup of my new practice and his time and advice are invaluable. I rely on him for his business acumen and support. In any endeavor we take together I can rely on Gordon to shoulder more than his fair share of the work and assist me through any issues on my end.

Gordon is and has always been a conscientious and dedicated person whose regard and support for his family has been paramount. I am personally fortunate to have him as my brother. My world is a better place with him in it and I love him dearly. I am respectfully asking the Court for leniency in the sentencing process for my brother.

Respectfully,

  
Randy S. Perskin.

Tab 8

Thomas Perskin  
[REDACTED]  
[REDACTED]  
[REDACTED]

Your Honor,

I write to you today respectfully asking for leniency in the sentencing of my uncle, Gordon Caplan. For the entirety of my young life, my Uncle Gordie has been among my primary role models. He is and always has been a symbol of incredible love, brilliant self-confidence, and steadfast devotion to family. I learned from him how to best be me and hope that I am one day half the uncle he is.

My parents divorced in the middle of my second grade year at school. Harshly. I was seven years old. Safe to say, the environment this created was not an easy one for me to comprehend or navigate. I knew I had two parents that loved me, but they certainly did not love each other. I was confused as to whose side I should be on and, further, who was on mine.

Through this confusion, I yearned for an unbiased adult who could assuage my fears of oblivion and set me straight. Uncle Gordie, thankfully, was there. Though he had every reason to take my mother's (his sister's) side and berate my father, he had the foresight and the understanding that this would diminish my future relationship with my father as well as, very likely, my general wellbeing and worldview. He took the high road and explained to me the facts of the scenario. It was from him that I learned what had actually occurred, and it was from him that I learned to compartmentalize my parents' relationship with each other from their relationships with me. It took quite some time, but I can honestly and warmly say that I today have a loving relationship with each of my parents, thanks in large part to Uncle Gordie.

During my adolescence, a period of time wherein my parental relationships were strained, I struggled severely with which of them I could look up to. If they could each cause the other so much pain, why should I be like either of them? I wanted to be kind and gallant, to be gentle and confident, to be strong and loving. Uncle Gordie was all of

these things. Is all of these things. No matter how much we spoke any given day or week, I felt safe knowing I could trust him. He was the busiest man I knew, yet he always picked up the phone for me. No matter how poorly I felt, he pushed me to believe in myself. This stalwart champion of the family had my back and thought I was special. He was proud of what I had accomplished and reminded me of that constantly. That positive reinforcement, that constant presence of encouragement was invaluable to the development of my self-confidence.

I love my Uncle Gordie very much, not least because I know he loves me. He has proven time and time again that he is devoted to the family. We are his A number one and he would do anything to better our lives. Please, your Honor, consider this as you proceed with his sentencing. He is one of the greatest men I know.

Thank you,

Thomas Isaac Perskin

A handwritten signature in cursive script, appearing to read 'Thomas', followed by a long horizontal flourish.

4/29/19

Tab 9



**Zachary M. Perskin**

[REDACTED]

[REDACTED]

[REDACTED]

April 29, 2019

Your Honor,

I am writing on behalf of my uncle, Gordon Caplan. My uncle, who I have always referred to as Gordie, has always been there for me and I would be in a very different place without his emotional and professional guidance.

My uncle was always there and happy to see me as a child. He would constantly help take care of me and teach me several qualities and life skills that I still utilize today. Mainly he emphasized his variety of the golden rule, treat people with a respect in which you would want to be treated. This was always his goal with me, to respect what I had to say and allow me to discuss my ideas in a non-judgmental environment.

During my parents' divorce, when I was roughly 14 years old, my uncle allowed me to vent frustration and helped create a stable environment. He showcased his empathy and respect for me in a variety of ways. Whether it was taking me out to dinner or talking on the phone, Gordie was there to help go through a difficult transition that was not in my control. He again provided an outlet for me to just be me and nothing else mattered. For that I will always be grateful to my uncle.

Gordie was always there in several times of need. He was consistently helping my grandmother, his mother, during her battle with cancer, which ultimately took her life. Gordie was there as a guide to make sure my

grandmother got the best possible care and made sure the family was able to navigate a stressful time.

Gordie also provided similar support to my mother who suffered a significant leg injury while going through her divorce. Gordie made sure my mother was taken care of in the best way and made sure my younger brother and I were looked after. Gordie provided a way for me and my brother to process and easily assist our mother so she could be the best parent she could be and heal in a timely fashion.

My uncle was also incredibly valuable in both my educational and professional careers. He was a great resource when it came to learning more about what was going on in the classroom. Once I graduated from my undergraduate program at Syracuse University, Gordie helped talk me through what I wanted to do and offered several points of key career advice. Ultimately it all went back to the golden rule, treat people with a respect in which you would want to be treated. This advice has been a central part of my young professional career and will continue to be for the rest of my career.

Gordie has always maintained his family first philosophy and always give his best for his family. He is a wonderful uncle and will always hold a special place in my heart. I hope the Court can see this too and I respectfully ask for leniency in the sentencing process for my uncle.

Respectfully,

A handwritten signature in black ink, appearing to read 'Zack M. Perskin', with a long horizontal flourish extending to the right.

Zack M. Perskin

Tab 10



Ian Treibick  
[REDACTED]  
[REDACTED]

August 2, 2019

Re: Mr. Gordon Caplan

To The Honorable Judge Indira Talwani,

I have known Gordon Caplan as a good friend and later brother-in-law for over 43 years; since I was an infant. I was both troubled and surprised when I heard the news of Gordon's arrest as I have always known him to be of exceptionally high moral character. It is for this reason that I feel compelled to write this letter and advocate for Gordon regarding this serious matter.

While I am younger than Gordon, I watched him grow from an adolescent over for dinner, through high school, later when he launched his career, married my sister Amy, built a young family and a successful law firm, and raised my niece [REDACTED] and nephew [REDACTED] to be responsible, loving young adults.

Gordon is a lifelong friend and has always been there for me when I needed him; additionally, I have seen Gordon selflessly give his time, knowledge, and assistance to others regularly. Throughout his life, Gordon has genuinely exemplified the impact that hard work, good judgment, a strong moral compass, and a desire to help others can have.

It is for these reasons and innumerable others that I was bewildered to hear of the charges against Gordon and later stunned to learn that he was guilty. This single act of epic stupidity and complete lack of moral judgment frankly came as a shock to me; this is not typical behavior for Gordon.

As a result of his lapse in judgment, Gordon has already paid a very high price. A lifelong law career is over, his partnership at the law firm he helped to establish was terminated, his reputation in the business world as well as in our community has been irreparably damaged. Worse than all that he has jeopardized his children's trust in their father and put his marriage at risk.

Our families have spent a good deal of time together since Gordon's arrest. I have seen first hand the shame and remorse that Gordon carries with him every day. I have watched him begin to try to rebuild his relationship with his children, and seen the stress it has placed on his marriage. Gordon has lost so much that he can never get back.

It is for these reasons, and my belief that this one occurrence does not represent Gordon's past or future behavior that I ask the court to consider this letter at the time of sentencing. Despite the current case, I still believe Gordon to be an honorable individual, a valuable member of the community and my family, and a good human being.

I ask the court not to take Gordon away from his family by sentencing him to prison. It is with great certainty that I can say society is a better place with Gordon in it contributing.

Respectfully,

A handwritten signature in blue ink, appearing to read 'Ian Treibick', with a stylized flourish at the end.

Ian Treibick

Tab 11

Bronwyn Eckhardt

[REDACTED]

[REDACTED]

May 7, 2019

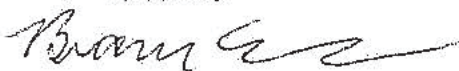
Your Honor,

I have known Gordon Caplan for most of my adult life. Gordon is married to my cousin and lives a few miles from me and my family. I come from a very small family and my cousins are like siblings to me so when Gordon married into our family he became like a brother to me. I cannot begin to explain to you how out of character it is for Gordon to have done something like this. When I try to come up with how he got to this place, the only conclusion I come up with is that his unwavering love for his daughter caused a lapse in judgement.

Gordon has always worked hard and put in long hours but he made sure he had time for family; especially his kids. My twelve year old daughter spends an enormous amount of time at the Caplan house for sleepovers, birthdays, dinners and holidays. She loves her Uncle Gordon and prays for him every night before she goes to bed. My family knows Gordon to be a generous, caring, accommodating and supportive man under all circumstances. He has always encouraged me in everything I've done and tried to help me along the way.

I firmly believe that Gordon understands the pain he's inflicted on his family; especially his daughter who was an innocent victim in all of this. I ask that you consider his accomplishments, his family and not just this one mistake.

Very Respectfully,



Bronwyn Eckhardt

Tab 12

# Letter Submitted Under Seal

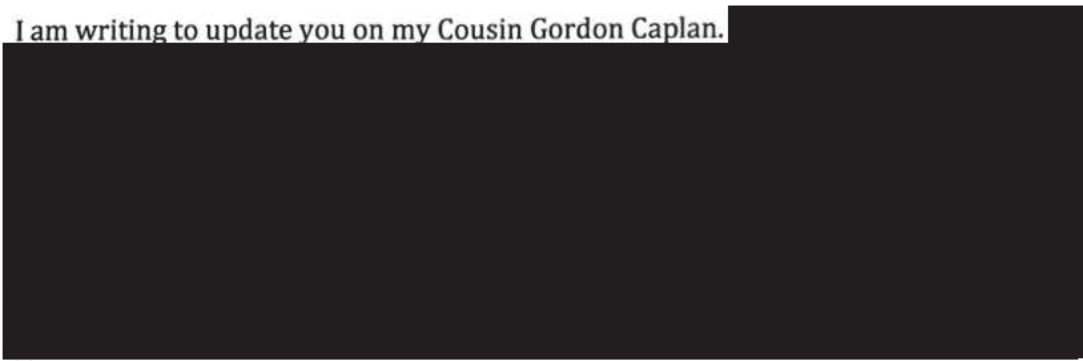


09/15/19

The Honorable Judge Indira Talwani  
US District Judge  
Joseph Moakley US Courthouse  
1 Courthouse Way  
Boston, MA 02210

Dear Judge Indira Talwani:

I am writing to update you on my Cousin Gordon Caplan.



I reached out to my cousin and he immediately got involved and offered not only a referral to a highly competent attorney and in addition agreed to cover the very exorbitant legal fees. If not for my cousin Gordon and his kindness and generosity my daughter's future and our family's happiness, future, and finances would have been dismal and bleak.

Gordon is doing a lot of amazing things for people I hope you can take these amazing acts of selflessness and good will towards society into account when rendering his sentence.

Respectfully,  
Michael  
Margulies



Tab 13



# Letters Submitted Under Seal

Tab 14

# Letter Submitted Under Seal

Tab 15

# Letter Submitted Under Seal

# Tab 16

# Letter Submitted Under Seal

Tab 17



**Michael Benedek**  
[REDACTED]  
[REDACTED]

April 30, 2019

Your Honor:

I write to you today to offer my support of Gordon Caplan, which has been informed over the past 37 years. I reside in Cambridge, Massachusetts with my wife and two children and am the Founder, President, and Chief Financial Officer of LifeYield, a financial technology company based in Boston. I attended Boston College Law School and am a member of the Massachusetts and New York State bars.

I met Gordon in 1982 when I joined our high school's swim team; I was a freshman and Gordon was a junior and one of the team's leaders. I was a somewhat nervous young teenager, and not a particularly good swimmer, but the leadership of the team, and especially Gordon, made it clear that all were welcome if you were willing to take seriously your responsibilities both as swimmer and as a supportive teammate. The latter was perhaps the more important requirement and it included a respect for others no matter his or her ability or social standing.

Gordon was a large part of promoting this atmosphere, and, as a result, in his senior year his peers elected him both team Captain and winner of the Alumni Award, which is given to the person who most exemplifies strong and compassionate leadership. For me, Gordon not only deserved these honors because of what he did, but also because of what he inspired; he was a role model for me and so I sought to lead as he had. Much owing to this is why I, too, was elected Captain in my senior year and received the Alumni Award.

Over the decades since, Gordon has continued to provide me principled advice that has consistently demonstrated the utmost integrity. One instance in particular comes to mind. I had just launched a technology company and met with Gordon to discuss avenues for potential financing. Not surprisingly, Gordon generously offered to make introductions to potential investors. When I said that I would compensate him for these introductions, Gordon flatly and steadfastly refused (and advised that I avoid any such arrangements with others). Even though it would have brought him a pecuniary benefit, he did not think there should ever be any confusion - either by me or a potential investor - as to why he would be making such an introduction. This behavior is representative of how Gordon has consistently sought to help others free from conflict and without gain to himself.

As to the matter at hand, while I certainly know how wrong Gordon's actions were, I also know that we are all fallible. I do not believe this single event accurately represents the person of integrity - both personally and professionally - I have known for almost 40 years; a person for whom the probity of his law practice has always been integral to his core being. All I can think is that he had a momentary lapse of judgment driven not by any malice whatsoever towards another human being, but by a (misguided perhaps) love for a child.

Throughout the past few months it has become clear how sincerely contrite Gordon is. Yes, the glaring hits to Gordon's career and reputation have been severe and he is suffering from this and will continue to do so, but what has stood out most to me is that his contrition comes not from being caught, but rather from realizing how wrong his actions were in the first place. It is this recognition that I know is already affecting his path forward.

Respectfully yours,

A handwritten signature in black ink, consisting of a series of loops and a long, sweeping horizontal stroke at the end.

Michael Benedek

Tab 18

June 16, 2019

Dear Judge Talwani,

My name is Andrew Bernstein and I am writing in support of my life long friend Gordon Caplan.

I have no legal expertise, no specific insight into what Gordon did but what I do know is that he is one of my oldest and closest friends and someone who has been there for me since we were in middle school. I have known him to be a compassionate, empathetic, caring, generous person; a family man who would do anything for his family and places the happiness of others well before his own. And what I believe I have seen with Gordon over the years, what has impressed me most, is that he has matured into a person who is not only actively looking to become a better person but someone who is not afraid to admit to his mistakes. He is, as it appears in this case, deeply remorseful, totally aware of what he did and its consequences and holds only himself to blame. He was quick to admit his complicity in this case and even quicker to acknowledge his bad judgement and to accept whatever punishment comes from this.

When news of this scandal broke and ultimately news that Gordon was involved, the first response from me, and those who knew Gordon well was, can't be, impossible, not Gordon. And that response was not based purely on our desire to not see a good friend caught up in such a horrible scandal but because we honestly couldn't believe Gordon could or would do something like this. Not the Gordon we know. But then to find out his error in judgement was to help his daughter, well, then it became certainly not forgivable but maybe a little less baffling as he would do anything for his family.

As you consider Gordon's sentence, please take into account what he has suffered already, which is great; his acceptance of his guilt, his deep sorry and remorse for his actions, and all the good he has done for others and his community. And finally, I would ask you to take into consideration that Gordon's children need him and that he now, more than ever, will serve as an example of what is important in life and how easily it can all go away.

Thank you,

Very truly yours,

Andrew Bernstein

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Tab 19

Your Honor,

My name is James Bonney; I am a Lieutenant at the Greenwich Connecticut Police Department. I am writing to you on behalf of my friend Gordon Caplan.

I have known Gordon Caplan for approximately eight years. I met Gordon when he coached my daughter in flag football. Gordon was an excellent coach and struck me as a very kind and caring man. His son [REDACTED] was on the team with my daughter [REDACTED]  
[REDACTED]

I was fortunate enough to become Gordons tenant and neighbor in 2014. I live directly next door to Gordon and his family and see him often.

I have been a sworn member of the Greenwich Police Department since 1990. During my time here I have supervised every division of the department, including the Detective, Patrol, and Operations Division. I have supervised the arrest of countless people for an array of crimes. I was proud to take dangerous people who victimized residents of Greenwich off the street.

I realize that Gordon broke the law. I also know that this was a non-violent offense and his intent was not to harm anyone and was just to help out his daughter who was struggling with school. I feel that Gordon is an honorable man. In this instance, he let his devotion to his family override his common sense. He did it for his child, not himself.

This arrest and the corresponding media frenzy have taken a tremendous toll on Gordon and his family. I understand that the prosecutor is demanding jail time in this case, in addition to revocation of his law license. It's a national story and the prosecutors want to come out looking strong.

Please consider the following; If Gordon goes to jail, his children will be scarred for life and his son [REDACTED] will be devastated. Without his Law License he will lose his ability to support his family.

Gordon is a good man who deserves a second chance. I hope you see it in your heart to spare Gordon and his family.

Please feel free to contact me at any time.



LT James Bonney #051

Greenwich Police Department  
[REDACTED]

Tab 20



April 28, 2019

Your Honor,

I am writing this letter on behalf of Gordon Caplan in connection with his sentencing. I do not have any knowledge about the conduct leading up to his guilty plea and am not able to understand it, but I hope that the following information about my personal experience with Gordon will be helpful to the Court.

I have known Gordon since 1990, when he was still in law school. Since then, I have known him as a good friend and have spent significant time with him and other friends, particularly when I lived in New York City until early 2001. We have remained close. I attended his wedding and have spent time with him and his wife when visiting New York.

When I reflect on the Gordon I have known, I think about a very driven, hardworking, relentless and dedicated professional, family man, and reliable friend. While no one is perfect, I have had the good fortune of being the beneficiary of a caring, empathetic side of Gordon, including in particular during some difficult periods in my own life when he was incredibly supportive, insightful and optimistic when events seemed to dictate otherwise. I have seen him lend this type of support in much the same way to other friends of his.

I know that even before his guilty plea, he has been trying to fix the mess that he created for his family and himself. He is incredibly remorseful and is ready to face the consequences. While I do not know all of the factors that are considered in determining an appropriate sentence, the loss of his job and reputation has been absolutely devastating to him, and it seems that a sentence might be able to draw on his skills and energy in ways to help the community and those in need. I believe him when he says he wants to find ways to become a better person while rebuilding the trust with his family, friends and community that he knows he badly damaged.

Thank you for your consideration.

Respectfully,



William Brentani



Tab 21

Joanne Briggs  
[REDACTED]  
[REDACTED]

Re: United States v Gordon Caplan

Your Honor

I have known Gordon Caplan in a personal and professional capacity for 20 years. He was my mentor when I was an associate at Mintz Levin Cohn Ferris & Glovsky and, more recently, I worked on a consulting project for him at Willkie Farr & Gallagher. He has also been a friend and advisor throughout the time I've known him.

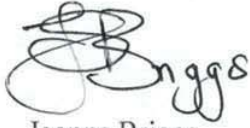
After talking with Gordon about his criminal offense, he immediately expressed great remorse. He said he was ashamed of his behavior and the legal, moral and ethical boundaries he had transgressed. From my years of knowing Gordon, I sincerely believe that this offense does not speak to his general character.

Throughout our personal and professional relationship, I have developed tremendous respect for Gordon, not only as an employer and mentor, but as a human being. He always demonstrated honesty, integrity and fairness. He was unfailing in his professional guidance and mentoring - taking time many would not spare to help me learn the practice of law and client relations. Gordon's standards were rigorous and he led by example. In the many years we worked together, he always held true to all legal, moral and ethical boundaries and expected nothing less from those around him. He created an equal opportunity work environment, where the criteria for success was hard work and giving your best effort. Gordon also expected me to prioritize my domestic violence pro bono cases as if they were billable matters and fully encouraged my participation in this area.

Speaking to Gordon's integrity, he is one of the few people I've met who follows through on his word. Whether in a professional or personal context, if Gordon offers his guidance, support or help, you can be assured he will be there for you. Clients would frequently speak about his trustworthiness and dependability. On a personal note, two occasions stand out where Gordon has gone above and beyond to honor his word: Several years ago, I was feeling at a loss for how to re-enter the workforce after a hiatus while raising small children. Gordon stepped in to help me navigate that process, selflessly giving his time and efforts to help me figure out a new path. His support, advice and guidance were invaluable. Then again in 2018, I was faced with the diagnosis and subsequent death of my children's father. Throughout this difficult time, Gordon reached out to offer his support and assistance. He made it clear he would help in any way possible, even if the request was something simple like picking my kids up from school. Gordon's sincerity, kindness and thoughtfulness during this time are yet further examples of his good character.

Thank you, Your Honor, for taking these thoughts into consideration.

Respectfully

A handwritten signature in black ink, appearing to read 'J Briggs', with a stylized, cursive script.

Joanne Briggs

Tab 22

## BRUCH HANNA LLP

GREGORY S. BRUCH  
1099 NEW YORK AVE., NW  
SUITE 500  
WASHINGTON, DC 20001

WWW.BRUCH-HANNA.COM

September 20, 2019

### **BY EMAIL**

The Honorable Indira Talwani  
U.S. District Judge  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

RE: United States v. Gordon Caplan

Dear Judge Talwani:

I'm writing in connection with the upcoming sentencing of Gordon Caplan. I have been a securities enforcement lawyer for more than 30 years, at the SEC and in private practice, and I was Gordon's partner at Willkie Farr & Gallagher LLP during 2008-13. Gordon was a business lawyer, who represented a number of clients regulated by the Securities and Exchange Commission and other financial regulators. I was a partner specializing in financial-related government investigations, corporate governance, and compliance work. Our work overlapped frequently on compliance issues for his clients.

During my time at Willkie, I found Gordon to be an excellent lawyer, a great partner, and a committed advocate for compliance by his clients. Gordon was a successful business lawyer, but he never pandered to his clients. I saw first-hand Gordon's ability to deliver challenging compliance advice to clients, even when that advice was not welcomed or well-received. Legal compliance advice is often costly and intrusive, but Gordon never blinked when his enforcement and compliance lawyers give him their best advice, and he in turn was fully supportive of that advice when it was delivered by other lawyers to his clients.

I have great respect for Gordon as a lawyer and as a person. He was smart, generous, thoughtful, helpful, and full of energy. His success as a lawyer was not the result of luck, salesmanship, or corner-cutting. He was a great adviser and a prodigious worker, and his clients recognized the value he added. I respectfully urge the Court to consider all the good work Mr.

The Honorable Indira Talwani  
September 20, 2019  
Page 2 of 2

Caplan has done, and is capable of doing in the future, and to err on the side of leniency at the time of sentencing.

Sincerely,



Gregory S. Bruch

Tab 23



Your Honor:

The purpose of this letter is to briefly describe the character and dedication of Gordon Caplan and ask for leniency on his case.

I have known Gordon since 1986 when we were students at Cornell University. We joined the same fraternity and he was my "Big Brother". Back then he showed traits of leadership, friendship, loyalty and an all around a great human being.

Through the years our paths diverged onto different journeys, our careers and family lives grew and developed. I became a Civil Engineer and received my masters at MIT. I work and live in Puerto Rico. Gordon became a successful lawyer in New York City after receiving his law degree from Fordham University. The distance, however, did not stop us from remaining in contact with each other: a quick visit, a text, a phone call, or a common friend, and so on. No matter how many years have passed, he has and always will be my "Big Bro".

Gordon's success in his professional life is pretty well known, but his philanthropic works, which has been very important to him, have remained out of the public eye, and are not as known. I can vouch that his charitable works have been executed with the compassion and with the most sincere of intentions.

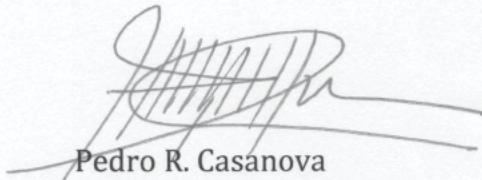
Not too long ago, I experienced one such example showing his true character. When Hurricane Maria devastated Puerto Rico, Gordon organized a relief effort that brought necessary essentials such as food, water and medical supplies to the



suffering people of Puerto Rico. He organized to charter a plane that not only brought the supplies that were very much needed, but rescued people and brought them back to the U.S., my family and myself included. Families were finally reunited with their loved ones, while others received desperate medical attention.

I strongly believe in his good nature as a human being and hope this letter will express a small part of his person. Human beings are not perfect and we have to be responsible for our mistakes, but I believe one should be able to show leniency, knowing that he truly repents his actions. There is so much good Gordon can do for others, and given the chance, the opportunity, I know he can do much good in the world.

With my sincere respects,



Pedro R. Casanova

Tab 24



May 14, 2019

TO WHOM IT MAY CONCERN

**RE: GORDON CAPLAN**

Dear Sir/Madam,

My name is Kruti Dave and I am a Senior Billing Coordinator at Willkie Farr & Gallagher LLP. I have worked with Gordon for approximately 12 years. Of those 12 years, I worked very closely with him for the past year. I was offered a step up by Gordon by being moved outside of the Accounting Dept and to join his Private Equity practice as their Senior Billing Coordinator, as this close proximity made the work flow smoother and faster and gave me a hands-on, in-depth look at the Private Equity practice.

Initially I was nervous as I had always been part of the Accounting Dept which was very different than working so closely with a Partner. I have to say Gordon sensed that nervousness and made me feel very comfortable. He was very patient and very understanding. Today, a year later, I can only be very thankful to him for giving me this opportunity within the firm. Working so closely with him, I came to understand him and the work of the firm as a whole. He was awarded with the Deal Maker of the year award last year, and I was truly very happy for him, because I got to see him in action and to see how hard he really works. He is very thorough and very professional. He also has a very good sense of humor and is very compassionate towards others.

There were times in the past year when I would have emergencies at home due to my kids being sick or just weather related hassles, and Gordon always would approve my working from home. He insisted that my family came first and that I should not worry about coming in to work. I was never allowed to work from home before at our firm, but Gordon made things possible and easier for me. He gave me an additional bonus at the end of year on top of the bonus we received from the firm. He acknowledged my hard work and I am very appreciative and grateful to him for that.

I have no hesitation in giving this recommendation.

Sincerely,

A handwritten signature in black ink, appearing to read "K. Dave", written in a cursive style.

Kruti Dave



Tab 25

Your Honor,

I am writing to you on behalf of Gordon Caplan.

I made Gordon's acquaintance in approximately 2009 and interacted with him intermittently throughout the years of 2009-2016 in a work capacity as well as several times in 2019 in a non-work capacity. I wanted to share my perspective on Gordon because I believe it is a particularly unique one; Gordon and I worked together on less than half a dozen occasions, and we did not have a strong direct personal relationship. However, I did have strong direct friendships with people during the period of 2009-2016 who interacted with Gordon significantly.

Gordon has done me no personal favors. Nor do I anticipate receiving any material help or favors from him in the future. I have no personal motive to speak well of him but for the fact that I saw how much good he brought to the lives of others at no benefit to himself, and I believe that these accounts of his character ought to be brought to light. From the vantage point of someone who has not benefited from him directly but who has seen his interactions with others, I believe I have seen his true character.

Here is what I have observed of Gordon Caplan.

I had a friend and co-worker named Joshua Roberts. He was from a middle-class background and was a volunteer fireman at his local firehouse in Suffern, NY. We began our post-college careers in 2009 at the same time in an entry-level analyst program at an investment firm, and it was through that avenue that he and I were both introduced to Gordon Caplan. When Josh expressed his interest and enthusiasm for pursuing a career in law, Gordon made time in his busy schedule to mentor him. When Josh was deciding on which law school program to pursue, Gordon was generous in providing advice to him. And when Josh was graduating and looking for a new role, Gordon offered him a position at Willkie Farr and Gallagher under his wing. Gordon had no reason to help a middle-class kid from Suffern, NY try and make it in the world, but he did it anyway.

My current co-founder, Elodie Dupuy, is also another individual whose life was improved by Gordon at no benefit to himself. Elodie began as a part-time receptionist and eventually negotiated her way to a role on the investment team on which Joshua Roberts and I worked. She, too, met Gordon through our previous employer. She had originally begun her work as a part-time receptionist as she was waiting to hear back from law schools, and when she expressed her interest in perhaps one day pursuing a career in the field of law, Gordon made time for her as well. Elodie was one of many people in an entry-level analyst program at a client firm. Helping her could net him no discernible profit. He mentored and advised her as she thought about her career at various junctures, most notably in 2017.

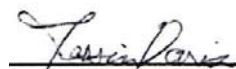
When Elodie had left our former employer and approached Gordon for advice, he was a fount of resources and suggestions. In a sector which is often ruled by pedigree – coming from the right school, with the right GPA, with the right look and way of dress – Gordon was focused on raw ability and talent. He offered her a position helping to grow Willkie Farr. More importantly, he shared his observations of her strengths and saw beyond the superficial pedigree and exterior. In the course of their ensuing discussions, he gave her the confidence that she could start a venture capital fund of her own. Elodie credits her mentorship and guidance by Gordon as the tipping point for being willing to set off on the path of starting our own fund.

Gordon has been one of the most active people in a position of privilege and power to champion for others who may not have come from wealth, or the right college, or have the right pedigree. I have interacted with many others of similar influence who have done little to nothing at all that did not provide a direct path to further personal riches or the respect of others of equal power and position. Having found himself at the top of his industry, Gordon reached out to bring others up along with him, at no direct benefit for himself and in a manner which made it clear it was not for show or admiration from others.

I have had a chance to meet with Gordon in the last few weeks. He has expressed immediate remorse for his actions related to the charges for which he pled guilty. He has taken unequivocal responsibility for them. He blames nobody but himself and expressed to me that it was right that he plead guilty immediately and take responsibility for his actions, and that his one and only goal now would be spending his entire life trying to win back the respect of his community. Professionally, the ramifications of his actions have been grave. I do not know the full details, but Willkie Farr – the firm which he spent nearly his entire career building – has effectively severed its relationship with him. He may be disbarred and never again be allowed to practice law, the field which he loves and in which he has built his proudest achievements. The public shame and humiliation both in the media and in his community have been immediate, harsh, and exacting.

I believe Gordon has displayed true goodness in his actions towards others in the past 10 years which I've known him. I respect his decision to own up to his actions and plead guilty immediately to the charges upon which he was brought to court. And I believe the punishments Gordon has suffered have been severe enough – professionally, socially, and personally. In light of these three things, I would respectfully urge you to consider leniency in his sentencing.

Sincerely,

A handwritten signature in cursive script, appearing to read "Jessica Davis", written in dark ink.

Jessica Davis



# Tab 26

[REDACTED]  
[REDACTED]

April 23, 2019

To Whom This May Concern

Re: Mr. Gordon Caplan

Dear Madam or Sir:

My name is Wilbert Davis and I am honored to offer my recommendation for Gordon Caplan who I have known and worked with for over fifteen years. During this time I know Gordon to be a diligent, conscientious and kind person. Gordon is a dedicated family man but he is always willing to help others. Not only does he contribute to more than one community charitable program but from my experience, he always follows up to check on the status of some of them.

Gordon is a great person to be around and he encourages others to be the best they can be. His wit is exhilarating, Gordon will find a way to put a smile on your face out of the simplest thing. This makes him a unique and invaluable co-worker.

It is without any reservation that I am providing this recommendation for Gordon.

Yours truly,



Wilbert Davis

Tab 27

The Honourable Judge Indira Talwani  
U.S. District Judge  
Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

August 21, 2019

Re: Mr. Gordon Caplan

Your Honour:

I serve on the board of directors of a publicly listed company<sup>1</sup> and have previously served three times as CEO. My line of business is helping with distressed operations.

I write about one of your defendants, Mr. Gordon Caplan. I have known Mr. Caplan for 7 years in a professional capacity, and I believe I have had the opportunity to observe him under especially testing circumstances, due to the nature of my work.

I have never had any financial tie to Mr. Caplan, or directly to any of his clients, but he has been my key counterpart through some particularly complicated situations involving attempted bribery, management wrongdoing and investor fraud in a foreign jurisdiction. On several occasions I have taken, and caused my senior associates to take, significant personal risk based on Gordon Caplan's trustworthiness and sense of morality, and never had to question the decision.

During all the time I have known him, Mr. Caplan has consistently demonstrated outstanding ethics and straight-shooting behaviour, earning admiration from his allies and respect from his adversaries.

Understanding the gravity of the charges that the defendant is facing today, I wish to impress upon you that he is otherwise a remarkably upstanding citizen.

Sincerely,



Maurizio de Franciscis  
Managing Partner

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<sup>1</sup> (BVMF: SHOW3)

Tab 28



# FORDHAM UNIVERSITY

THE SCHOOL OF LAW

OFFICE OF THE DEAN

MATTHEW DILLER

DEAN AND PAUL FULLER PROFESSOR OF LAW

September 12, 2019

Honorable Indira Talwani  
U.S. District Court, District of Massachusetts  
John J. Moakley  
1 Courthouse Way  
Boston, MA 02210

Dear Judge Talwani:

I write to inform the Court of Gordon Caplan's long involvement with philanthropy and service to Fordham Law School. While I have no personal knowledge of the facts underlying the criminal conduct that brings Mr. Caplan before this Court, as a leader in higher education I consider any fraud or record falsification in the student admission process to be abhorrent. However, I understand in determining an appropriate sentence, the Court considers and balances many factors and letters such as this can assist the Court in its deliberations.

Gordon has been an engaged and active alumnus from the time of his graduation from Fordham Law in 1991. Initially, Gordon was active with the law school by recruiting Fordham Law students through the law school's on campus interviewing program. As Gordon became a leader in the profession, he joined the Dean's Planning Council (DPC). Fordham Law does not have its own governing board and the DPC is a body of advisors and supporters of the law school who meet regularly to offer advice and guidance to assist the school in developing curriculum and programs that meet the needs of the legal profession. As a member of DPC, Gordon played a significant role in keeping Fordham Law abreast of market developments and trends. Gordon has also served as a speaker providing insights into practice to students.

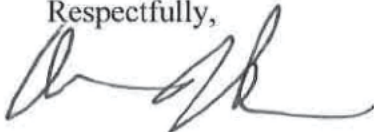
Gordon has supported the school through philanthropy as well. He made his first gift to the law school just a year after he graduated and expanded his giving as his career developed. Gordon participated as a leadership donor to the Centennial Campaign, giving a gift to support and name the Public Interest Student Resource Center in the law school's new building. Gordon also set up an endowed scholarship fund in his mother's memory to provide financial support to a deserving and needy student. Most recently, Gordon made a multi-year commitment to support the A2J (Access to Justice) Initiative at Fordham Law School. The A2J Initiative focuses the public service energy of Fordham Law School and our community to work toward greater access to justice. In 2016, Gordon received the Louis J. Lefkowitz Public Service Award from Fordham Law School for his support of PIRC and students interested in public service.

Gordon has also extended himself personally to assist members of the Fordham Law community. In late January 2017, I told Gordon of the plight of Fahimeh Kashkooli, an Iranian student in Fordham's LL.M. program whose 12-year old daughter [REDACTED] suffers from a rare congenital disorder of glycosylation or CDG. [REDACTED] was scheduled to travel from Iran to

Pittsburgh for critically needed surgery the same week that the so-called "travel ban" went into effect, rendering her unable to enter the country, despite her valid visa. When I told Gordon this story, he immediately volunteered his help and that of his law firm, which then engaged Ms. Kashkooli as a client. Gordon and the team he supervised worked tirelessly to seek an exemption from the ban for [REDACTED]. When the travel ban was enjoined, Wilkie Farr attorney Shaimaa Hussein flew to Istanbul to accompany [REDACTED] on her flight to the U.S. to be on hand should a problem arise when she sought entry. Gordon and a contingent of Fordham Law students met [REDACTED] at the airport where she was reunited with her mother. I am very grateful to Gordon for stepping up to help this family in crisis. In March 2017, [REDACTED] underwent medical treatments in the U.S. that stabilized her condition.

I hope that the Court finds this information of assistance.

Respectfully,

A handwritten signature in black ink, appearing to read 'Matthew Diller', with a stylized, flowing script.

Matthew Diller

Tab 29



[REDACTED]  
[REDACTED]  
[REDACTED]  
July 7, 2019

The Honorable Judge Indira Talwani  
U.S. District Judge  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

Your Honor,

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

Then Gordon appeared. [REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED] Gordon had nothing to gain. Coming from Toledo, my family couldn't afford to pay him anything: my father had lost his auto-industry job when the industry collapsed in 2008, and my mother lost her job in construction when the housing market tanked that same year. We were poor.

Still, Gordon took time out of his schedule, work, and life to help a struggling student who could never pay him back. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED]  
[REDACTED]

[REDACTED]

[REDACTED]

In all that time, I never thanked Gordon for his kindness. I felt too ashamed to face him, despite the unrelenting compassion he had always displayed toward me. Until four years later, in 2018, when I found myself across from him in his office as I was looking for work. Despite never receiving so much as a thank you note from me in the interim, Gordon backed up his words of confidence in me by offering me a position at Willkie. I felt overwhelmed by gratitude, and a sense that I was undeserving of his kindness, but over time his faith in me once again helped me overcome my own self doubt and I was able to find work independently.

As previously mentioned, my family did not have the financial resources to pay him a fraction of what he deserved for all the ways he helped us. Indeed, four years later I was asking him for more. But the power of his example has inspired me to pay it forward. He helped me overcome my own bitterness and despair and see the good in others, treat them with unconditional kindness, and support those who need it, even if they cannot return the favor. I have many times oriented myself toward that better part of human nature, especially when facing strong temptations to turn away from it, and I owe that to Gordon Caplan.

When I first heard the news about Gordon, I was surprised of course, but mostly dismayed. Dismayed because I knew that what I saw in the news did not reflect the goodness of the man I knew. Dismayed because of our culture's unforgiving attitude toward people who make mistakes, and its tendency to magnify a person's errors to the total exclusion of a life otherwise lived with dignity and integrity – something I had experienced first-hand.

I called him shortly after the news cycle quieted down, and at every turn, he refused to take the moral easy way out. He took full responsibility, insisting that he had to face the consequences, and despite everything going on around him, he still was trying to find a way to help me: imploring me to learn from him once more that you can build a life on a reputation for integrity and have the entire edifice come crashing down with one mistake. "Nothing is worth this," he told me.

I tried to remind him, as he had once told me, that good people can make mistakes, that I thought I was one of them, and that I thought he was one of them too. Again, he insisted that I should not carve out an exception for him, since I was young when I made my lapse in judgment; as an adult, he had no excuse.

So be it. Teenagers are far from perfect. They are loud, stupid, and reckless (I certainly was). Perhaps as people age, they approach the perfection that lies so far beyond the grasp of the young. But they only approach it; perfection is never reached. Gordon Caplan is not perfect, but he is not his mistake. The insistence that all humans are fallible is the only argument I made that even a lawyer as well trained as he could not rebut.

When I first got into Yale, my parents were as proud of me as they had ever been, and relieved that I got into a school with good enough financial aid that they wouldn't have to add college tuition to their list of post-recession worries. [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

I mentioned earlier the dismay I felt, knowing that the Gordon people have seen in recent months is not the true Gordon, the Gordon I have known and seen. I ask only that the court see this man as I and others who know him do – as a decent, considerate person with a track record of kindness and compassion to back it up – who made a mistake.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

But what was potential for me then is actual for Gordon now. Any punishment of someone of his character indirectly punishes the people who know him and benefit every day from the power of his example. Whatever judgment is rendered, I hope that those to whom Gordon has much left to give will be kept in mind, as they number in the thousands. I will stake anything on these facts about Gordon Caplan, for I am living proof.

[REDACTED]

Tab 30

Elodie Dupuy  
[REDACTED]  
[REDACTED]  
June 2, 2019

The Honorable Judge Indira Talwani  
U.S. Magistrate  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

Your Honor,

In February 2008, after submitting my law school applications, I accepted a job as temporary receptionist at a growth equity firm until law school started that fall. In August, Lehman Brothers let go 1,500 people and the first signs of economic collapse started to show. I decided to wait on law school and, with my OSU degree in French and German, asked to become an analyst on the investment team despite having no idea, whatsoever, of what I was doing.

I met Gordon soon thereafter when working on my first investment and was immediately awed by his talent. Over the next decade, I had the divine luck of working with Gordon on several very challenging investments. I say divine because these situations were incredibly complex and high-stakes, and I credit a bulk of my success to the de-facto apprenticeship I gained from working with Gordon. He excels at solving complex problems. He showed me there are no shortcuts to work ethic and how to keep a cool head. I osmosed high-pace game theory and above all – I learned to operate in the black/white and avoid all manner of gray territory. I won't hide my admiration for Gordon. He is the most brilliant and effective lawyer I've ever met and is the most inspirational person I look up to.

Gordon is incomprehensibly good at what he does and hyper competitive, yet sincerely caring, available, and generous to those in his sphere of influence. His meteoric rise at Willkie is unsurprising in the context of the impact he had for his clients and therefore his firm. While he was often called in by his clients to solve complex problems, he was really called *upon* to protect them. His knowledge of the law and human psychology, and his keen intellect enabled him to repeatedly navigate incredibly delicate situations bring his clients to safety. This protective nature extended beyond his clients to anyone who showed potential.

I was an underdog at my firm. I didn't fit the mold of Ivy League undergrad, economics degree, summer internship... I didn't come from the "proper" path. But every chance he had, Gordon protected me. He talked me out of leaving the industry on numerous occasions and helped me navigate my way to success both internally and with my portfolio companies. When I wanted to

The Honorable Judge Indira Talwani

June 2, 2019

Page 2

buy a home out of foreclosure, Gordon intervened to ensure I would be protected in our purchase. When my little brother made a costly judgement error while in school, Gordon sprung to action. Not only did he protect my brother from crippling consequences of an adolescent's mistake, he protected my parents from a lifetime of pain. When I found myself in an unsolvable cultural mismatch in my last organization, Gordon navigated me through my separation process and ensured I would be protected as I got back on my feet. Most importantly, when I considered joining a new firm, Gordon pushed me to strike out on my own and promised to be there, guiding and protecting me as always, as I faced the endless challenges of launching a fund. Today, my fund has eleven employees and I am proud to be one of fewer than a dozen women who runs a software-focused growth equity firm.

Gordon has an earnest desire to use the influence he has gained to make a positive impact for those he thinks have potential; to take on their problems and solve them and navigate them to safety. This urge is not restricted to those he mentors. I've watched him extend the same support to countless of my colleagues, to young attorneys he met at other firms, and even to strangers.

This urge, likely magnified by the success he has experienced when fulfilling it, can partially be explained as biological. In 1987, a professor at Oxford, Dr. Fieldman, began studying the willingness of humans to protect those in their families or communities. Over the following twenty years, those results have been confirmed by six independent studies. Humans (like vampire bats) are among the only species that will sacrifice their own benefit for others in their community, and they will do and endure more, the more genetically related they are to the benefiting party.

I have two daughters and find myself navigating, on a daily basis, the intricate tightrope of letting my daughters learn from their mistakes or protecting them from potentially harmful mistakes. I draw from life experiences to determine when to intervene and when to step back. As the chairman of a top law firm, Gordon saw more of the deepest ugliness in our world than I've ever seen. His set of life experiences contains extremes of what most parents have experienced. The last time I was in his office, we discussed the USA Gymnastics / Nassar scandal (I'm a former gymnast and my daughters are in gymnastics). He was surprised at my willingness to let my girls do gymnastics and confided the anxiety he felt having his daughter away from home so much for her tennis training. We talked a lot about his daughter, and it appeared he, like me, felt torn about how best to balance his involvement as a parent.

Gordon has gone to great lengths to take a girl from small-town Ohio (me), and propel her forward in the often vicious, male-dominated world of finance, simply because he saw potential and wanted to see that potential achieved. And yet, I have no relation to Gordon. Given the biological urge parents are designed to have to protect their offspring, Gordon's desire to go to great lengths to protect his daughter does not surprise me.

For him to cross the line of ethics and meritocracy, however, does. It is a total departure from everything he's taught me this last decade. And yet. As Alexander Pope so famously wrote, "To

The Honorable Judge Indira Talwani

June 2, 2019

Page 3

err is human..." and the evidence shows that Gordon, as exceptional and unique as he is, is a human, susceptible to making mistakes.

I visited Gordon recently, and I could palpably feel the shame, regret, embarrassment – despair really – that Gordon suffers for having lost perspective and done something he would have advised anyone against. As a consequence to his actions, he has lost the opportunity to work with the clients he cares so much about. He has lost his ability to challenge his mind in the domain he loves so much. He has lost the sacred trust that exists between father and child, husband and wife. Gordon is paying in troves for his lapse in judgment.

While to err may be human, "...To forgive, divine." Gordon will never forgive himself – not just for the pain and grief he has caused his family, friends, and clients as a result of his actions, but for upsetting a fundamental pillar of American greatness: meritocracy.

So please, Your Honor, I respectfully request that You consider the complexity and totality of the mortal who stands before you. I respectfully ask that You weigh the positive impact he has generated for decades ahead of this transgression, along with the cost he has already paid, when determining how much, if any, forgiveness he has earned towards his sentencing.

Sincerely,

A handwritten signature in black ink, appearing to read 'Elodie Dupuy', with a stylized, flowing script.

Elodie Dupuy

Beneficiary of Gordon Caplan's time, energy, guidance, generosity and brilliance

Founder, Full In Partners

Tab 31



**Justin Charles Elliott**  
[REDACTED]  
[REDACTED]

April 25, 2019

Your Honor:

I have known Gordon Caplan since 2013, when I was an associate in the real estate department of Willkie Farr & Gallagher LLP. My first introduction to Gordon came while working on the real estate component of a corporate matter he was overseeing. Prior to my departing Willkie in January 2018, I worked with Gordon on a number of transactions and, in my experience, always found him to be smart, pragmatic, and forthright.

Despite being a Co-Chairman of a firm with approximately 700 attorneys, a member of Willkie's Executive Committee, and a partner in a different department (he practiced in the corporate department), I found Gordon to be approachable and generally willing to make time to speak with me, whether regarding a matter I was working on with him, my career generally, or personal matters. Despite his busy schedule, I was consistently impressed and personally touched by the time he made for me. I viewed Gordon as an informal mentor for a number of years, until we formalized the relationship through one of Willkie's mentoring programs and he agreed to serve as my formal mentor (which didn't actually change our relationship, but I was happy to know he was willing to officially take on that responsibility).

During my time at Willkie, and even continuing after I departed Willkie to become a partner in the New York office of Kirkland & Ellis LLP, we often spoke about our families. I recall sitting in Gordon's office and looking around to take stock of the many dozens of family photos adorning his office. Gordon also showed an interest in my family and has met my wife on multiple occasions. On one of those occasions, my wife was bringing our then-two month old son to the office and she walked past Gordon, who was in a meeting in a conference room. I don't know what he was discussing in that room, but I do know that Gordon saw us in the hall and decided to take the time to interrupt what he was doing, walk out of the room, and come to see my wife and my son.

Professionally, in my experience working with Gordon, he conducted himself with honesty. I can recall one instance where he was looking to make a change to an agreement, and when the other side questioned the change, Gordon had the chance to either provide a non-answer to conceal his real reason for making the change (which I'm confident the other side would have accepted without understanding the consequences) or tell them his real reason for the change, which would have led to a more difficult discussion; Gordon elected to take the latter approach because he wanted everyone to be entering into the agreement with their eyes open.

I reached out and asked Gordon if I may write this letter on his behalf because I wanted you to know that in addition to whatever else you have heard about him or have read about him, whether concerning his numerous professional accomplishments in the transactional arena or his successfully advocating on behalf of pro bono clients, I wanted to make sure you knew that in my dealings with him, in addition to his accomplishments, I found him to be an honest, caring, family-first man. While on one hand, I'm not surprised to hear that he would do anything for his family, on the other hand, I was genuinely shocked to hear about his lapse in judgment in the case at hand. He knows he has done wrong here, and he and his family will certainly suffer the consequences of his actions for many years to come, no matter what punishment is imposed upon him. I hope that you will find that this indiscretion is not representative of who Gordon is and allow him to spend as much time as possible making up for what he has done while being there in person for his family and his community, including myself.

Please do not hesitate to reach out if I can provide any additional information. I can be reached at [REDACTED] or at [REDACTED]

Respectfully submitted,

Justin Elliott

Tab 32

Blair Flicker



July 19, 2019

The Honorable Judge Indira Talwani  
US District Judge  
Joseph Moakley US Courthouse  
1 Courthouse Way  
Boston, MA 02210

Dear Judge Indira Talwani:

I am writing on behalf of Gordon Caplan in connection with his sentencing hearing. I have known Gordon since 2002, when he began representing my employer. Although we first met and worked together strictly in a professional capacity, we soon became close friends and remain so today. It did not take long for me to recognize after meeting Gordon and working with him that he was one of the most capable and conscientious lawyers that I had ever known. I found myself relying on his wise counsel more and more. Soon we were speaking on a daily basis, and I often sought his advice for matters in my personal life, as well. I valued his input and trusted him with my own personal private and confidential information on matters in my own life and my family's life. I never doubted that he was trustworthy, honest, reliable and loyal. I do not doubt it today.

I have had numerous conversations with Gordon over the past few months and I know that he feels tremendous remorse and shame for what he has done. I believe that his actions for which he awaits sentencing were completely uncharacteristic of the person that I have known for 16 years. Gordon is an ethical, compassionate and caring person who has dedicated much of his time to charitable endeavors (including as Chairman of Publicolor) and to generally helping people "off the clock." He has spent a lifetime taking unparalleled care of his family, friends and clients. He is a fundamentally good and honest person who made a singular mistake that I do not believe fairly defines him.

I respectfully request that you take into consideration the generous and ethical person that Gordon is when considering an appropriate sentence for him.

Sincerely,

A handwritten signature in blue ink that reads "Blair Flicker".

Blair Flicker

Tab 33

Robin Flicker





April 24, 2019

Your Honor:

I write in support of Gordon Caplan, with the hope that what light I can shed on his character will enable the Court to perceive him as more than that for which he stands in judgment.

I have known Gordon for nearly two decades. I became acquainted with him through my (soon to be) ex-husband, to whom he has been a longtime colleague and friend. Gordon gave our eldest son one of his first jobs, at Publicolor, a charitable foundation committed to bettering the lives of at-risk youth. Gordon has always extended himself toward our children and family, displaying kindness and warmth to all of us. Had this been all he had done, I would be truly grateful, and unhesitating in my estimation of him as a caring and generous friend. But there is more for me to say about Gordon, and in so doing, it is necessary that I reveal information that is both private and painful, and therefore ask that the Court maintain whatever confidentiality is possible.



[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

[REDACTED] Gordon was, and to this day remains, one of the very few people who stood by us, always giving the feeling that he was thinking of us, and caring about our fate. He has been especially kind to me, which is noteworthy because my husband and I have been apart for nearly five years. In that time, Gordon has been the only person – including family – to cross the aisle and reassure me that I can always turn to him.

[REDACTED]  
[REDACTED]  
[REDACTED] During this harrowing decade, Gordon has been steadfast in his support of my daughter, to whom he has shown warmth, kindness, and a capacity to see her for the wonderful human being that she is, [REDACTED]  
His willingness to perceive and relate to her in such a way bespeaks a depth of humanity that is all too rare. No matter what has happened – and much has – he has been the person to whom we could always turn, day or night, in even the darkest hours. Gordon reminds me of the young captain in Walt Whitman's *Song of Myself* who says to the sailors on the sinking ship, as he fights off the enemy all night, "Be of good cheer, I will not forsake you."



Though I had not intended to write as an attorney, I feel it would be remiss of me not to report that in nearly 30 years of practicing law, defending both white collar criminal clients and those who faced the death penalty in New York State, I have never known a defendant to so readily admit guilt and express unmitigated remorse for his actions. From day one, Gordon has taken responsibility for his wrongdoing, expressed profound contrition, and a willingness to make amends. I am in nearly daily contact with him, and not a day goes by when, in response to my expressions of compassion, Gordon reminds me that he did something for which he is riven with remorse. There is no sentence that can be imposed upon him greater than that which he has imposed upon himself. With all my heart, I attest to his fundamental decency and ask for leniency in sentencing so that Gordon can make amends by doing all the good I know him to be capable of. It is my sincere hope not only that the Court take into account his goodness, and be merciful in sentencing, but that Gordon ultimately be merciful with himself.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Robin Flicker', with a stylized, cursive script.

Robin Flicker

Tab 34



WILLIAM V. FOGG  
SUITE 3650  
WORLDWIDE PLAZA  
825 EIGHTH AVENUE  
NEW YORK, NY 10019-7475

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May 9, 2019

Dear Judge Talwani,

My name is William Fogg and I am a partner at Cravath, Swaine & Moore LLP in New York. I am writing you in support of my good friend, Gordon Caplan.

I am one of Gordon's oldest and closest friends. We first met in 5th grade (circa 1976) when Gordon and his family moved to New York City from Canada. We attended school together through the end of high school and have remained close since. In addition, our families were friends, and in particular my mother was best friends with Gordon's late mother, Marilyn. I think it is fair to say that I know Gordon as well as almost anybody, with the exception of his family members.

Gordon is a very important person in many people's lives. He grew up in a loving family, raised by parents who instilled in him good values. He is a kind, generous and caring person. He is loyal and greatly respected by his peers. He cares about his family and friends and is a person one can count on in times of need.

Since the Varsity Blues story broke I have been overwhelmed by calls, emails and texts from Gordon's broad network of friends, colleagues and clients, all wanting to know how they can support him. I believe this is because Gordon has supported all of them in different ways over many years. I go far back with Gordon so I have many examples of his magnanimous spirit and it is hard to highlight just a

few. However, certain of my experiences with Gordon stick out in my memory, all involving crucial times in my life. First, Gordon was an omnipresent source of support during my divorce and his concern for me and my son was both touching and extremely important. Second, my father, who is very important to me and many others (he currently serves as the President of The Legal Aid Society of New York after a long and distinguished career at Skadden Arps) has been very ill since February 2018. Gordon has been a constant for me during this time and even given his difficulties he has consistently checked in with me about my father and how we are doing. Finally, Gordon played a similar role following my mother-in-law's stroke, constantly checking in with me and my wife and offering his help and support.

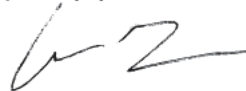
I am a lawyer and I take the rule of law seriously. However, I ask that when you are considering Gordon's sentence that you take into consideration his outstanding character. Also, Gordon has already been severely punished. I have not spoken to him about his case but he has talked to me about the overwhelming shame and guilt he feels. He has been publicly humiliated and vilified, particularly in the legal media and the New York legal community. He apologized to me for his actions because he knows that many people in the New York legal community know we are friends and he worried that my association with him would somehow damage me. (I don't share his concern). Finally, from what I understand (admittedly not an in depth knowledge) Gordon will no longer be able to practice law in New York (or at least not for a very long time). I have met very few people who have enjoyed our profession as much as Gordon, and not being to do something he both loves and is good at is devastating to him.

Finally, I would ask that you to take into consideration that Gordon's family needs him, particularly his daughter [REDACTED] and his (adopted) son [REDACTED]

Please consider the full circumstances of Gordon's life when deciding on a sentence in this case. He is loved by his family and community and has already paid a very dear price for his actions.

Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to be 'W. Fogg', written in a cursive style.

William V. Fogg

Tab 35

WILLKIE FARR & GALLAGHER LLP

STEVEN J. GARTNER

787 Seventh Avenue  
New York, NY 10019-6099

June 4, 2019

The Honorable Indira Talwani  
John Joseph Moakley United States Courthouse  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Dear Judge Talwani:

I am a partner of Willkie Farr & Gallagher, which has been my professional home for more than 35 years. My partner, Tom Cerabino, and I have managed the Firm for ten years. I write this unsolicited letter on behalf of my friend and former partner, Gordon Caplan. While Gordon's conduct was reprehensible, both to his family and as a member of our Firm and the NY bar, I hope this letter sheds some light on other, more favorable, aspects of Gordon Caplan.

I've known Gordon for more than 17 years, having recruited him from another major firm to join our Firm given his reputation and expertise. I consider Gordon to be a friend, and professionally Gordon fully supported and assisted me throughout my 10-year tenure leading the Firm. In addition to managing a busy practice, Gordon was an active member of our Executive Committee and led many of our Firm's initiatives over the last few years.

Over the course of his career at Willkie, Gordon managed relationships with a number of our important private equity and corporate clients, guiding many of them through challenging economic times and extremely sensitive issues. His success was in no small part due to his exceptional commitment and dedication to his clients.

Along with his success working on behalf of clients, Gordon became a leader at Willkie, and a mentor to many young partners and associates. They learned from Gordon what it means to be truly dedicated to your clients and to be a zealous advocate for their interests. He cared passionately about the Firm and its success and worked with all of our partners to assist them in developing their practices. To say he was a force of nature would be an understatement. His passion for excellence and client service goes a long way to explaining why so many of his clients stuck by him throughout the years and continue to express to me their support and concern for Gordon, notwithstanding recent events.



The Honorable Indira Talwani  
John Joseph Moakley United States Courthouse  
June 4, 2019  
Page 2

You should be aware of the enormous outpouring of support I and other Firm leaders received from Gordon's clients after the announcement relating to his misconduct, including his guilty plea. We received dozens of calls from clients and others with whom Gordon had a professional relationship. While no one defended his conduct, his clients were, without exception, extremely appreciative of Gordon's commitment to them, and genuinely concerned about his personal and family's well-being. This support came from people at public companies, regulated institutions, private companies and individuals. It reflected the high regard with which they held Gordon – as a friend, a zealous advocate and a smart and thoughtful legal advisor.

Your honor, I am a corporate lawyer by training and practice; I've never been involved in sentencing or related issues involving criminal conduct. As I noted earlier, I do not excuse Gordon's actions – they were stupid, albeit motivated solely for the benefit of his daughter whom he loves more than anything in this world. I would ask you to consider in your sentencing deliberations the fact that Gordon has suffered massively as a result of his misconduct. He will lose his license to practice law as a result of this matter. And although one can certainly expect more of an officer of the court, I would respectfully request that you consider that Gordon has lost the ability to continue working at a Firm he loves, and has severely affected his relationship with his daughter and other family members. His public apology was heartfelt, sincere and anguished, and he sought to blame no one but himself. He has in the past and continues to engage in public service for those less fortunate. As one of our firm's strongest supporters of pro bono work, Gordon worked on pro bono matters himself and acted as a mentor throughout his career, encouraging our younger attorneys to get involved in public service. Knowing Gordon as I do, he will likely make it his life's work to redeem himself in the eyes of his former partners and clients, and his family.

I hope the foregoing is helpful.

Sincerely,

A handwritten signature in cursive script, appearing to read "Steven J. Gartner".

Steven J. Gartner  
Chairman

Tab 36



Eric C. Goldstein, Esq.  
[REDACTED]

Goodwin Procter LLP  
The New York Times Building  
620 Eighth Avenue  
New York, NY 10018

goodwinlaw.com  
[REDACTED]

May 14, 2019

**Re: Character Reference for Gordon R. Caplan**

Dear Your Honor:

It is with sadness that I am writing this letter to you, but at the same time, I believe it is important for Your Honor to get a sense of Gordon Caplan's character other than through the lens of what has transpired over the past few months.

I have known Gordon for approximately 12 years, since I was a junior associate at Willkie Farr & Gallagher LLP. Early on in my legal career, Gordon was looking for an associate to work on an interesting matter with one of his clients and I jumped at it. That one assignment and the chance to work with Gordon made my legal career what it is today and had a profound effect on it. From that time forward, I got to know Gordon well, both professionally and personally.

Working on Gordon's team did not mean he was a senior figure who didn't bother with junior associates. Quite the contrary - I worked closely with him on many matters and learned how to be a lawyer from him. It did not make a difference whether it was 9 A.M. or 1 A.M., he was there for support and guidance. We all knew Gordon was a fabulous lawyer and advocate for his clients and the level of dedication he gave to them, but what I did not know was the level of personal interest he took in my growth.

After I left Willkie Farr, I joined one of Gordon's clients as Chief Compliance Officer and Deputy General Counsel. I knew the challenge that was forthcoming with that new role and that the decisions and recommendations, both legal and ethical, I would need to make and give would not be easy, but I knew Gordon would be there for me. And he was. Always. Knowing I could lean on him was comforting and I never second guessed any advice he would give. There were times when decisions required more than legal analysis - whether something was the "right thing to do" - and Gordon always thought of that.

In light of the relationship I built with Gordon over the years, he and his wife Amy were invited to my son's bar mitzvah, an important time of my life which I wanted Gordon to share with me and my family. I treasure relationships and this one was one I wanted to keep. I was saddened by the news in the media about Gordon and the case before Your Honor. Given the interest he took in me, I can only imagine the love and devotion he has for his family.





May 14, 2019  
Page 2

Thank you Your Honor for taking my and others' thoughts into consideration in connection with Gordon's case. I would be more than glad to provide any additional insight about Gordon should you need it.

Sincerely,



Eric C. Goldstein, Esq.

Tab 37

September 21, 2019

The Honorable Judge Indira Talwani  
U.S. District Judge  
Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

Your Honor,

My name is Robert Greebel and I have known Gordon Caplan for over 13 years as a skilled advisor and supportive friend. The acts to which he pled guilty are disappointing, to say the least, but his willingness to be held accountable for his mistake is commendable. Please do not think this is the man I know. He has always demonstrated a high degree of ethics and morality; I believe he lost his way during an unfortunate series of events.

My relationship with Gordon developed while he served as outside counsel to a team I used to work with. I regularly sought his advice and candid assessments on various complex situations. Gordon was very attentive while demonstrating sound and conservative guidance.

Over time, we developed a friendship. Unlike many professional relationships that have a friendship component, Gordon's actions over many years showed it was a genuine friendship. When my family experienced a very complex and unfortunate development, Gordon was one of the first to express his support. He checked on me regularly and offered his assistance for many years. Separately and to my pleasant surprise, when I was exploring career opportunities, Gordon opened his rolodex and made important introductions. He went out of his way to recommend me on numerous occasions without my knowledge. It is clear to me that Gordon likes to help people and this is a core component of his personality.

Gordon often spoke of his family and especially his children. They are the most important people in his life. Unfortunately, he took his desire to help too far. He crossed a line that did not need to be crossed. Gordon and I have spoken regularly since his arrest and had dinner recently. He is a humbled man who clearly understands the impropriety of his actions and thoroughly regrets the decisions he made. He has suffered an incredible loss already. He has lost his livelihood and professional career that took over 25 years to build. There is no going back for Gordon and I only ask your Honor to show him as much leniency as possible. A sentence of community service will allow him to help those less fortunate and turn this negative into a positive.

Thank you for your consideration and time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Robert Greebel', written in a cursive style.

Robert Greebel, Esq.

Tab 38



Cliff Griffin  
Dia Barman-Griffin

July 29, 2019

Re: Gordon Caplan

The Honorable Judge Indira Talwani,

We first met the Caplan family when our kids started nursery school together, 14 years ago. The Caplan's were the first family we met when we moved to Connecticut and in a very short time became one of our closest and dearest friends.

We will never forget how kind Gordon was when we lost electricity during Hurricane Sandy. He insisted we stay at their home until our electricity was restored. However busy he was he always took time out of his busy schedule to spend time with his friends and family. Be it a call from us to Gordon to let our baby-sitter back into the house when she locked herself out, he is always there to lend a helping hand.

We have traveled extensively with the Caplan's and celebrated many holidays, family birthdays and Wedding Anniversaries. Through good times and difficult times, Gordon remains a true and genuine friend, someone we can always count on.

We have attended several Charity events with Gordon and have noticed his financial and time commitment to these organizations. He is someone who cares about the less fortunate. Gordon was a volunteer Flag football coach for his son's team and has been actively involved in his daughter's tennis training and competition. Always encouraging and motivating not only to his children but all of our kids to reach their fullest potential.

Gordon is our good friend and confidant, a doting father and family man, with a wry sense of humor and wry wit. He is adored by our kids and well respected by all of us.

Sincerely,

Two handwritten signatures in black ink. The first signature is 'Cliff Griffin' and the second is 'Dia Barman-Griffin'. They are written in a cursive, flowing style.

Cliff Griffin  
Dia Barman-Griffin

Tab 39



Nicholas M. Grumbach, M.D.

April 21, 2019

Your Honor,

I work as a physician-educator caring for children and adults, including refugees and transgender patients, in an outpatient clinic in Providence, RI as a member of the Brown University Medical School faculty. I see my own panel of patients and also teach medical residents and students.

I am writing this letter with the hope that you will be lenient in sentencing my friend, Gordon Caplan.

I have known Gordon since he entered elementary school in fifth grade, becoming good friends as we attended school through 12th grade together. Over the years since graduation, despite having busy family and work lives, we have remained close and keep in touch regularly.

I characterize Gordon as a devoted husband and father of two children, a loyal friend, and a hard-working and trusted lawyer.

Over the years, due to my expertise as a pediatrician some of our interactions have related to questions and worries that Gordon and his wife, Amy, have had regarding their children [REDACTED]  
[REDACTED] This may have been hard for Gordon to broach as he is a proud father and is protective of his family, but he did so nevertheless out of his parental concern.

Gordon has demonstrated his willingness to help others who have made mistakes or who have been in difficult situations. [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

In addition, I called Gordon not so long ago when my own son [REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED] My wife and our family will never forget the help that Gordon has provided.



I know that Gordon feels terrible about the mistake and lapse of judgment he has made. He realizes how wrong and unfair it was, and how damaging this has been to his family and to his own self-respect and reputation.

Gordon is devoted to his family and I know that any time in prison will be devastating to them. I hope that you can appreciate how remorseful he feels and that you will be lenient and thoughtful of the Caplan family with your sentencing decision.

I am happy to provide further information should you require it.

Sincerely,

A handwritten signature in blue ink, appearing to read 'N. Grumbach', written over a horizontal line.

Nicholas M. Grumbach, M.D.

Clinical Assistant Professor of Medicine and Pediatrics  
The Warren Alpert School of Medicine of Brown University  
Providence, RI



Tab 40

# WILLKIE FARR & GALLAGHER<sub>LLP</sub>

MATTHEW J. GUERCIO

787 Seventh Avenue  
New York, NY 10019-6099

May 20, 2019

The Honorable Judge Indira Talwani  
United States District Court of Massachusetts  
John J. Moakley U.S. Courthouse  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Re: Gordon R. Caplan

Dear Judge Talwani:

I have worked with Gordon Caplan since 2003 when I joined Willkie Farr & Gallagher LLP, and I write this character reference letter to express my support for him. Over 16 years I worked with Gordon almost daily, first as an associate and for nearly seven years as his partner. I have not only developed a great respect for Gordon as an attorney, but as a skilled business and strategic advisor for his clients, as well as his family, friends and colleagues. I consider Gordon a mentor, partner and a close personal friend.

Gordon taught me to be a lawyer, and showed me what it meant to be devoted to serving our clients. He truly exemplified client service. When the news of Gordon's troubles broke, I spoke to many of these clients in the days that followed. Unsure of what to expect, given our profession is one based on trust and accountability, I found unwavering support from each person with whom I spoke. Their surprise at the news did not lead them to question the advice he had given, or the service he had provided, because they all know that Gordon's actions were based in love for his family, not contempt for the law. Those that know him, know that man that he is.

The skills that have made him successful in his practice, also made him the person that people turn to when in need, whether it be personal, business or otherwise. His generosity with his time and advice is boundless. He is not only intelligent, but has a huge heart. When my wife and I had our first children,

Gordon not only made it possible

29544567.1

for me to take as much time as I needed, he made it clear to me that family comes first, even above the demands of our difficult job.

I learned early on that Gordon was more than just a successful lawyer, at the top of his profession. When I was a young associate and did not yet know him well on a personal level, he asked me if I would be interested in volunteering to help paint a school as part of a charitable organization with which he has been involved helping youth in New York City's schools. My wife and I jumped at the chance to spend some time outside of the office with the co-Chair of my firm. It was then that I was introduced to the generous family man that he is, as I watched him help his young son help others who were less fortunate. Over the years he opened up to me on the challenges of parenting, and balancing the demands of a job that can be overwhelming at times.

In the past couple of months, Gordon has expressed to me great remorse and genuine regret for his actions. In our conversations he never once tried to minimize what occurred, and it has been clear to me that his decision was an emotional one, driven by a desire to help his daughter. In each of our discussions, he has been focused on how others may have been effected, not on his own fate. As a father, I understand that when it comes to our children, sometimes decisions get made with our emotions instead of the head, as they are matters of the heart.

Thank you, Your Honor, for taking these thoughts into consideration as you deliberate on the outcome of Gordon's case. I stand ready to provide whatever additional assistance or support that may be helpful.

Respectfully,

A handwritten signature in black ink, appearing to read "Matthew Guercio". The signature is fluid and cursive, with the first name "Matthew" and last name "Guercio" clearly distinguishable.

Matthew J. Guercio

Tab 41



Matthew J. Haddad

May 16, 2019

RE: Mr. Gordon R. Caplan

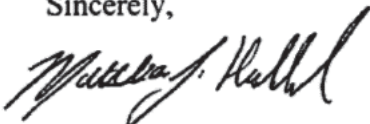
To Whom It May Concern:

I am writing on behalf of Gordon Caplan. Mr. Caplan and I have been close work colleagues for over ten years. In this time, I have seen many aspects of Mr. Caplan's personality, and I firmly believe that he is a principled man of outstanding moral character.

My experience with Mr. Caplan spans more than a decade of grueling hours and intense pressure working first, for him, and then, alongside him, at a large corporate law firm. Mr. Caplan took me under his wing as a law clerk in my first months on the job, and he ultimately made me his partner nearly 10 years later. During this time, I knew Mr. Caplan as a man of admirable character and integrity who cared deeply for those around him. Whether it was his family, his clients, his colleagues or his friends, Mr. Caplan's generosity and loyalty knew no bounds. More importantly, in giving 100% to his work and to those around him, I never once saw Mr. Caplan act immorally, unethically or untoward. Indeed, in the rare instance a client would suggest taking an action that Mr. Caplan considered disingenuous or worse, Mr. Caplan immediately and unequivocally would steer the client back onto a path of truthfulness and candor. Mr. Caplan is known for being an aggressive attorney that relies on his "gut" instinct; in my over ten years of experience with Mr. Caplan, that instinct has been entirely honorable.

I can also tell you without a doubt that Mr. Caplan is incredibly remorseful for what he has done. In both his public and his private statements, he has made this very clear. As a father myself, I understand how blinded by love one can be when it comes to matters of family. Surely, any parent understands this. What was certainly a temporary lapse in judgment borne entirely out of his undying love for his daughter has cost Mr. Caplan his relationship with that daughter, his career, and his reputation – truly a heavy price to pay. I understand that Mr. Caplan now faces the possibility of incarceration for this lapse in judgement. While I do not envy the decision the court must make in regards to such a serious matter, it is my hope that this letter and my testament to Mr. Caplan's character will help the court when it considers an appropriate sentence. I remain proud to call Mr. Caplan my partner and friend.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Matthew J. Haddad', with a stylized, cursive script.

Matthew J. Haddad

Tab 42



April 2019

Your Honor,

I've never written a letter like this before, so please excuse me if it is not in the form you are used to receiving.

Gordon Caplan has been a trusted friend and confidant to me since we met freshman year at Cornell University. We've spent many hours studying, playing sports, talking about our girlfriends, talking about our families, talking about our future and the lives we would have once we graduated from Cornell.

After university Gordon went on to study law, while I went on to join the work force. We have very different career paths, yet we have so much in common with the love and support of our families and friends, and the many experiences we shared as young men.

He has been like a brother to me, in fact, he was my fraternity brother, and was there for me when I lost my own brother in 1989. Gordon and his family helped my mother and I during a very difficult time in our lives by opening their home and hearts to us. Gordon was incredibly kind, generous and selfless. I now want to help Gordon during a very difficult time for him and his family.

Please know that Gordon is a very caring, charitable and loyal man. He is completely dedicated to his friends and especially to his family, but in no way would his intention be to hurt them. Gordon has made a mistake, he let his family down, and I know how heavily this will weigh on him.

I hope you would take into consideration that Gordon has much to offer and contribute not only to his family and friends, but also to society on the whole. I hope you will be able to see beyond his mistake and see the true kind and compassionate person that Gordon is, and that we all know and love.

I am confident he will never do anything to bring himself back before your Honor, and ask to be lenient on a very good man who made a mistake out of misguided love for his daughter.

Sincerely,  
Russell T Hernandez

Tab 43

SHAUNNA D. JONES  
[REDACTED]

April 28, 2019

To Your Honor:

I write this letter as a personal character reference for Gordon Caplan. I met Gordon more than a decade ago when I was practicing law at Willkie Farr & Gallagher LLP. We have worked together frequently. In that time, I have grown to respect and admire Gordon as a colleague, appreciate him as a mentor and count him as a friend. I believe I am in a position to speak to Gordon's character, so I hope you will take this letter into account when making your decision.

Gordon is, in short, a good person. He has a strong sense of duty and integrity. When Gordon makes a commitment to others, whether it be a client, a friend, or a young professional who seeks career guidance, he follows through. Indeed, this is one of the most valuable lessons that he taught me in my early days of practice: Always follow through. I have experienced Gordon's generosity firsthand, in small actions (like donating to the United Negro College Fund in my father's name upon his passing) and in big ones (like sitting on the board of a nonprofit to improve outcomes for young people in struggling NYC-area schools).

I understand the gravity of Gordon's actions that led to his current circumstances. However, I truly believe that they were an aberration and not reflective of his character. I know you will receive countless letters and I hope that this demonstration of support will count in Gordon's favor. Thank you in advance for your consideration.

Sincerely yours,

DocuSigned by:

*Shaunna Jones*

C1AE7E097F50494  
Shaunna D. Jones

[REDACTED]

Tab 44

May 14, 2019

Subject: Character Reference for Gordon Caplan

To the Honorable Judge Talwani,

My name is Fahimeh (Farimah) M. Kashkooli and I am Attorney at law and Fordham Law graduate in International Law and Justice. I am aware that Mr. Caplan has pleaded guilty in the case.

I have known Mr. Caplan since January 2017, during the issuance of Executive Order (travel Ban). Further in that time Fordham Law School put me in touch with Willkie Farr & Gallagher law firm in order to get legal assistance for my child entrance into the U.S.A Mr. Caplan had an effective role for coordination and communication with the entire firm in order to take all necessary steps to reunite me with my child in that circumstances.

According to my child's special need and sensitive health condition who needs constant care, in that time my husband and care giver's visa had denied and unfortunately I found myself in the middle of the storm (travel ban), as a law student and desperate mother it was a great challenge for me to manage my ill daughter and continue my education! Given to this fact, Mr. Caplan and his wife voluntarily provided a licensed nurse for my child for a few weeks. Eventually, with their meaningful support I was able to continue my study and concentrate on my daughter's medical procedures.

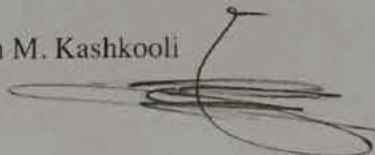
There is no doubt that Mr. Caplan lifted burdens in the most difficult time of our life and when there was darkness he dare to be the first to shine the light. He and including others completed the brilliant image of this country for the entire world and us. That will also remain the precious memory of this land. This is just one example of how Mr. Caplan showed his generosity and compassion to others. These are the qualities that I can define Mr. Caplan as a kind human being. Mr. Caplan's crime was quite unexpected but he is highly remorseful and also committed to pay his debt to the society and his family.

It is my sincere hope the court takes this letter into consideration. Please if you need any further information do not hesitate to contact me via email :

Thank you,

Sincerely,

Fahimeh M. Kashkooli

A handwritten signature in black ink, appearing to be 'Fahimeh M. Kashkooli', with a stylized flourish at the end.

Tab 45

**KASKY & KASKY, P.A.**  
d/b/a  
**ONE WORLD ADOPTION SERVICES**

224 South Military Trail  
Deerfield Beach, FL 33442

Robert A. Kasky, Esq.  
[REDACTED]

Jeffrey A. Kasky, Esq.  
[REDACTED]

[REDACTED]

April 9, 2019

RE: Gordon Caplan

Your Honor:

In 2005, in my capacity as the president of One World Adoption Services, Inc., a not-for-profit child placing agency, I had the good fortune to meet with Gordon Caplan and his wife, Amy, when they applied to adopt a newborn baby. After an evaluation of Gordon including his social, educational, occupational, emotional, medical and financial fitness and stability, among others, my social worker and I agreed that Gordon would be an excellent father and we agreed to place a newborn child with Gordon and Amy.

I have been in contact with Gordon several times subsequent to the adoption and invariably the first topic of conversation was his joy and pride in being a father and his appreciation for the opportunity to adopt his son, [REDACTED]. A very healthy father/son bond was forged and Gordon was very proud of that.

Placing a child for permanent adoption is an enormous responsibility and I never doubted my decision to place [REDACTED] with Gordon and Amy. While adopting a child won't change the world, the world surely does change for the adopted child and, based on my 46 years as an adoption professional (and author of two books on the subject), I truly feel that the bond between [REDACTED] and Gordon is at the highest level and the absence of Gordon in [REDACTED] life would have a material adverse effect on [REDACTED] well-being.

Your Honor, on behalf of Gordon Caplan I hope you will see your way to being as lenient as possible in your disposition of his case.

Respectfully,

**ONE WORLD ADOPTION SERVICES**

By:

  
Robert A. Kasky



Tab 46



July 23rd, 2019

Your Honor:

My name is Adam Kluger. I am the Editor in Chief of Metropolitan Magazine and I have run a small PR firm for 15 years after a 12 year career as a television writer/producer at CNN, Fox5 and E! News. I write this letter in support of Gordon Caplan. I am fully aware of the crimes Mr. Caplan has been charged with, admitted to and has expressed remorse over.

I first met Gordon in high school. I went to Horace Mann and Gordon and his pals went to Trinity. I spent a summer with Gordon at Cornell's AP summer program and I remember that Gordon was a serious student (I was not) and that Gordon was one of the funniest, most insightful and curious people I had ever met. I liked him instantly. I recognized that he was a terrific mix of intelligence, self-effacing humor with just the right amount of sarcasm to cover up how kind and decent a person he truly is. A gentleman.

Gordon's dad, a respected Doctor, has been devastated by this scandal and his son's fall from grace. Dr. Caplan has had to see Gordon, the apple of his eye, lose everything that he has worked so hard to achieve over his career. When I saw Gordon earlier tonight, the first time since this scandal broke, that was one of his biggest concerns, the health and well-being of his father. I saw Gordon at a shiva call. Gordon's left hand was shaking uncontrollably but he still took the time to ask me about how my son [REDACTED] was doing and how I was dealing with my impending divorce. That is the Gordon Caplan I know. Serious, kind, concerned about the welfare of others, especially children. No matter what is going on in his world, Gordon is always taking time to try to help others. Offering advice and support. It's just who he is and who he has always been. I told Gordon how sorry I was to learn of his involvement in this parent scandal. He stopped me short and said it was all his fault.

Anyone who has ever met Gordon can tell right away, after even a brief conversation, that Gordon Caplan is a candid, honest person of great intelligence, kindness and substance. A man with a quick mind and a quick wit who can fill a room with the best laugh I have ever heard in my life and tell a joke that will have me laughing harder than I ever have in my life. But there is a reserved and serious quality to Gordon too. Undoubtedly developed through years of extremely high-level contract negotiations.

I am not as intelligent as Gordon. I am not as accomplished as him. But I do know people pretty well. Gordon is no phony. He's honest, humble, intense, funny and serious and he loves his family. Gordon was quoted as saying he loves his daughter more than anything in the world. I do not doubt this for a second. As a father I often feel like our world has gotten more dangerous and unpredictable. Today's parents are often guilty of trying not only to protect and steer our children to the best life possible but in trying to pave the road in front of them to make things a little bit easier.

Cornell had helped Gordon achieve so much in his career and life including his very significant work on behalf of numerous New York charities like Publicolor- Gordon was the long-time Chairman of the Board, an amazing charity that helps paint the outsides of public schools for at-risk kids. It did not surprise me to learn that the motivation behind the stupidest mistake in Gordon Caplan's life, a life filled with hard work, honesty, self-sacrifice, dedication and achievement, was love and concern for his daughter and his fervent hope to help her get the type of education that he was lucky enough to get, that might enable her to do extraordinary things in this world as well like her father and grandfather. Honing her intelligence to help others too.

Gordon Caplan did not get handed his former position at the head of a top law firm by being dishonest, stupid or taking short-cuts. On the contrary, to achieve such an important position, a lawyer needs to be honest, thorough, sincere and committed to the many rules of law. Billions of dollars and thousands and thousands of lives depend on that. On the fact that Gordon Caplan is at his very core a person of intelligence and respect for the rule of law to be able to craft complex legal agreements that benefit all parties. Positively impacting thousands and thousands of families by the deals he expertly conceived and crafted.

But Gordon Caplan is just a man and a father and he made a terrible mistake.

Those who know Gordon Caplan, the man, know intuitively that love and concern for his daughter, misguided as it was, was at the heart of his very regrettable actions. Gordon Caplan is a naturally kind, extremely intelligent person and a loving father guilty of a severe and extremely uncharacteristic lapse of judgment.

He made a very stupid mistake that he regrets deeply.

It has cost him his career and so much more. It's almost inconceivable. I am still proud to be considered a friend. I know Gordon through all these years as a man of high character and sincere concern for the well-being of others. People, including fathers, are imperfect and make stupid mistakes - I know I do.

Thank you for this opportunity to offer a character reference on behalf of Mr. Caplan.

Sincerely,

Adam Kluger

Editor in Chief, Metropolitan Magazine

7/26/19

Tab 47



Stephen M. Kutz, MD  


27 April 2019

Re: Gordon Caplan

Your Honor,

I have known Gordon since 1984 when we met in college. I watched him progress from a college student, through law school, and on to a successful law career, while building a family and making many friends along the way. I believe I am in an informed position to attest to Gordon's character.

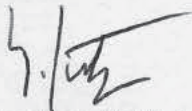
Over these 35 years, I have never known him to speak or act with ill will toward another individual. His sense of humor is engaging in a way that always makes others feel comfortable. He is very driven and hard working, but always behaves with good humor and respect for those around him.


He is supportive and generous by nature, always offering his assistance to help those around him. Recently, for example, he funded an air rescue after Hurricane Maria devastated Puerto Rico.

He grew up in a loving and supportive family, which certainly fostered his success. In turn, he is strongly committed to helping his own family, to a fault.

I know that the recent events have deeply burdened him beyond words. I truly believe that he will gather all of his good qualities, education and skills to better the world as a productive citizen.

Sincerely,



Stephen M. Kutz, MD  


Tab 48

July 25, 2019

The Honorable Indira Talwani  
United States District Judge  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

Regarding: United States v. Gordon Caplan

Dear Judge Talwani:

I have known Gordon Caplan since 2009, and I write this character reference letter to express my support. I am the Founder and President of Publicolor – a nonprofit organization that engages high-risk students in their education, and through a long-term and intensive continuum of programs empowers them to success in college, career, and life. In that role, I can attest to the character and generosity of Gordon Caplan during his 10-year tenure on our Board of Directors from 2009 through March 2019, five of which were as the Chair of the Board. Since 1996, the goal of Publicolor has been to provide students the necessary academic, social, emotional, and leadership skills to help them make their way out of poverty and into the middle class – and for the past decade, Gordon's leadership has led the way.

During his tenure on our Board, Gordon's personal donations to Publicolor were in excess of \$150,000, and through his outreach to his contacts, we received almost \$490,000. He showed authentic leadership to his fellow Board members, always made himself available to staff, and his passion for the mission of Publicolor in combination with his business acumen made him an invaluable sounding board for me.

Although Gordon felt he had to resign from our Board following his arrest, he has continued to stay actively involved with our organization over the past four months. He has spent hours not only volunteering with children in our programs and helping paint a Bronx public school that was in disrepair, but also using his unique abilities to help our organization work through various administrative, structural, fundraising, budgeting, succession, and other business issues. He developed an educational course for our at-risk students on financial literacy and planning, which he has presented and will continue to present throughout this summer and going forward. He has also continued to be generous with his money, having donated another \$85,000 to Publicolor since March.

I have known Gordon to be a good person, someone who cares deeply about his children, and I genuinely believe his wrongful actions represent an anomaly – one that has caused him profound remorse and humiliation, and one that has hurt his family. I truly believe that Gordon's current soul-searching will bring to the fore a stronger and even more thoughtful spirit through his actions and deeds.



Thank you, Your Honor, for considering these thoughts as you deliberate on an appropriate sentence.

Respectfully,

A handwritten signature in cursive script, reading "Ruth Lande Shuman". The signature is written in black ink and is positioned to the right of the word "Respectfully,".

Ruth Lande Shuman

Founder + President, Publicolor

Tab 49



Thycotic Software, LLC

1101 17<sup>th</sup> Street, NW, Suite 1102 | Washington DC, 20036, USA

www.thycotic.com

April 18, 2019

Your Honor,

I'm writing this letter to you on behalf of my friend, mentor and business associate Gordon Caplan. I met Gordon approximately 10 years ago. He assisted and mentored me in the day to day operations and provided legal advice for several of my companies. He also represented my companies in numerous mergers and acquisitions.

The first several years Gordon and I had a strict business relationship. Over time, we built a close personal relationship outside of work. We regularly met when I traveled to New York and discussed our families and our kid's tennis tournaments. He often talked about how proud he was of his daughter's tennis and his relationship with his wife.

Several years back I had a serious family issue and I called Gordon because I respected his opinion and advice. I was a single parent with sole custody of three boys and [REDACTED]

[REDACTED] Having exhausted all avenues and options, I decided to call Gordon and ask for help. I always trusted Gordon's advice and I knew I could reach out to him as a friend. We spent many days and hours on the phone together strategizing [REDACTED] The advice he gave me helped save [REDACTED] from what could have been a tragic ending. [REDACTED] started to make positive changes. He recently graduated from the University of Alabama with stellar grades. He started working at a technology Distributer in Sydney, Australia and moved there over a year ago. He has now gone completely straight, is off all substances and is exceling in his life and career. This would not have happened without the help of Gordon.

When I found out that Gordon was accused of and had plead guilty to illegally helping his daughter, I had to examine my own life. The first thing I thought of was that no man is perfect and that we have all made mistakes. By the grace of God goes I and thank the Lord I was not in his position. I will always be grateful for Gordon's friendship and how he helped me when I was severely struggling with [REDACTED] I would be more than willing to appear on his behalf as he has done incredible things for me and my family. I'm asking the court to please consider the full body of Gordon's life and the service that he has selflessly performed for myself and others in our communities. Gordon is a good man and I will always be grateful for his help.

Thank you for your time and consideration.

Sincerely,

James Legg  
President and CEO  
Thycotic Software, LLC

Tab 50

Danielle C. Lesser



April 11, 2019

Your Honor:

I have known Gordon Caplan for nearly 35 years. We attended both college and law school together. Gordon and I have stayed in periodic contact over the years.

I will always remember Gordon as a supportive and kind person on whom I knew I could always depend. After law school, we remained in contact although our busy careers and young families took us in separate directions. Gordon is devoted to his family; his children are the light of his life.

We came together when a very close friend of ours was diagnosed with Acute Myelogenous Leukemia. She passed away in 2011 but Gordon's kindness and support of our friend during her illness and his outreach to me after her death were a reminder of his thoughtfulness, compassion and humanity.

In addition to his devotion to his family and friends, Gordon has worked very hard to become a very capable lawyer. I hope the Court would consider leniency in Gordon's sentencing for the sake of his children and so that he may direct his considerable talent toward making a positive difference.

Thank you,



Danielle C. Lesser

Tab 51



Douglas A. Lindgren



July 3, 2019

The Presiding Judge  
Boston Federal Court

Your Honor,

I am providing this character reference on behalf of Gordon Caplan. I have known Gordon since the mid 1990s when I met him in a professional capacity. During the years that followed, he provided me with outstanding legal and business advice and became one of my closest advisers. Over time, I got to know Gordon on a more personal level, and we forged a personal friendship that complemented our professional ties. I have known Gordon to be a man of admirable character who always looked out for the best interests of his clients, his colleagues, his friends, and his family. I have a great deal of respect for him on a personal and professional level and am proud to call him my friend today notwithstanding the well-publicized, life-changing mistakes that he made in relation to the "Varsity Blues" case.

In advance of a recent trip to New York recently, I reached out to Gordon to see if he wanted to have dinner. I wanted to see how he was holding up after seeing his world crash down on him. I didn't know if he would want to see me or anyone else for that matter under the current circumstances, but I hoped I would be able to see him and remind him that aside from his highly regrettable entanglements with Rick Singer, he has lived an exemplary life. He responded quickly and affirmatively to my dinner invitation. When we met, I reminded him that he is one of the "good guys" in this world. He has always tried to do his best for the people in his life and has always been extremely generous. Sadly, it must have been his admirable desire to help his daughter realize her dreams that led him to Mr. Singer and the mistakes that followed. He had trouble accepting my compliments as he can't stop beating himself up over what he did. He is deeply remorseful and embarrassed, but he knows that he cannot change the past and must somehow move forward.

Gordon's actions in relation to the case before you are inexcusable and Gordon has paid a heavy price for them by seeing his highly successful career and stellar reputation ruined. However, I am hopeful that he will be able to get past all of this and put his many talents and admirable qualities to good use in a way that may create something positive out of this terrible situation. Speaking honestly and publicly about what he did and apologizing to his daughter and all the students and parents currently in the admission process on national television was a great step forward. Over time, I am confident that he will find ways to make it up to his daughter and to society at large.

I hope the court will consider Gordon's pristine record and this character reference at the time of sentencing. If you would like me to elaborate on any of the above or if I can assist in this matter in any other way, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "DL", written over a solid black rectangular redaction box.

Douglas A. Lindgren



Tab 52

April 25, 2019

To Whom It May Concern:

I was introduced to Gordon through a contact in my professional network, as I was seeking a paralegal position before applying to law school. I told him about my background as a first-generation college graduate, how I was interested in becoming a lawyer and how I wanted an opportunity to work hard and prove myself in the real world. He was very receptive and understanding and fully supported me throughout my interview. During and since my time at Willkie, Gordon has been an important mentor in my life, offering his guidance on everything from law school to professional development.

I began working at Willkie right after my graduation from Princeton in 2016. While at Willkie, I worked on various projects, including corporate deals as well as pro-bono matters. Although we were both very busy, I made sure to update him about how things were going and how much I was enjoying my time at Willkie. I was occasionally staffed on a few of his projects alongside other associates, and I always made sure to put my best work. I would volunteer to do additional research for him and made sure to follow through with my responsibilities. As I was gearing up to begin applying to law school, I spoke to him about where I was applying as well as my future career plans. One thing that stood out to me was his encouragement that I consider applying to Fordham Law School and how he enjoyed his time there. He highlighted the “practice-ready” nature of the school and the strong alumni network in New York City. Whenever I ran into Gordon, he would always urge me to consider Fordham Law and to visit the school. I took his advice and visited the school, and he was right. After I applied to law school and thought about my career pathway, Gordon continued to provide career guidance and advice on law school, emphasizing the importance of client relationship and hard work. In the Spring of 2018, as decisions came in, I gleefully shared my acceptance to Fordham Law with him and immediately committed. I was excited for a new opportunity at Fordham and aspired to return and work for Gordon.

During my two years at Willkie, I looked up to Gordan Caplan and he was an important mentor who constantly provided me with law school and career advice. He gave an opportunity to work hard and learn more about becoming a lawyer. No matter how busy he was, he was willing to speak with me and ask me about how I was coming along. He gave me an inside look into the world of lawyering as well as the business world. Although we both come from very different worlds, he listened to my story and helped achieve my American Dream of one day helping my family and serving my community as an attorney for change.

Respectfully yours,

A handwritten signature in black ink, appearing to read 'Kevin Lopez', with a stylized flourish at the end.

Kevin Lopez  
Fordham Law '21

Tab 53



Gerard Mattia



July 27, 2019

Regarding: Mr. Gordon Caplan

The Honorable Judge Indira Talwani  
US District Judge  
Joseph Moakley  
US Courthouse  
1 Courthouse Way  
Boston, MA 02210

I am writing on the behalf of Gordon Caplan, to share my appreciation of Gordon's character and to seek consideration of leniency in his sentencing. I first met Gordon and his family when our children attended preschool together over 15 years ago. Our children quickly became friends and over the years we have become best friends, sharing countless family holidays and life experiences. In this time, he has proven to be of fine and responsible character. Gordon is known for being a dedicated husband, father and son; and a truly good friend who so many of us rely on for insights and personal counsel. Someone I trust. As an upstanding member of the community this serious incident of poor judgment was quite surprising to those of us that know Gordon well.

Over these 15 plus years, I have seen firsthand Gordon's true character. I can point to numerous examples of his generosity and kindness. Gordon is a wonderfully caring father, husband and friend. Someone who routinely puts his self-interests aside in favor of helping a friend, colleague or even brief acquaintance. The person that has always been someone I can count on, even without asking, to be there in a moment of need. The person that immediately reach out across his network of friends to find us the best doctor to treat our son when he was struck by a car while riding his bike. The one that got me job interviews when I was considering a career change. Known for his unparalleled work ethic yet making time for those special father / child moments – whether it's attending his daughter tennis events or just dropping everything to take a bike ride with his young son.

Beginning with his sincere public apology, and since his steadfast and resolute demeanor in moving past this clearly demonstrate his taking responsibility. As a friend I know how much he cares for his family and how concerned he is for their wellbeing. I believe he was stressed and somewhat overwhelmed with concern for his daughter's future. This is the only explanation I can find to reconcile this slip in judgement with the Gordon Caplan I know. Gordon called me shortly after pleading guilty, I could hear the discomfort in his voice, he was embarrassed and sincerely disappointed in himself. He apologized for letting us down. He explained how disappointed his father is, the challenges he has brought to his relationship with his family. He

The Honorable Judge Indira Talwani

July 27, 2019

Page 2

talked about his immediate focus on building back their trust, our trust in him. Through this discussion, and further conversations since, I can see the sincere remorse and regret that he will now carry with him forever. I hope you take this into consideration as you consider his fate.

Sincerely,

A handwritten signature in black ink, appearing to read "Gerard Mattia", written in a cursive style.

Gerard Mattia

Three horizontal black bars redacting contact information, likely a phone number and email address.

Tab 54



April 25, 2019

Your Honor,

I am writing in regard to my very dear friend, Gordon Caplan.

Gordon is my husband's oldest friend and they have been friends since the 2nd grade. I was introduced to Gordon more than 25 years ago and he has since become one of my closest friends, closer to me than my own brother. I have spent so much time with Gordon and his family and have relied on him in every way.

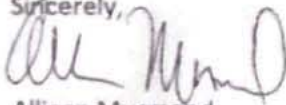
During my happiest and darkest moments, Gordon was there for me every step of the way. A visit, call and flowers during [REDACTED] as a groomsman in my wedding, at the birth and bris of my son, an ear and help when my own parents became very ill, work advice, home advice, and I could go on and on.

All of this is to say that my life and my family's life will change for the worse without Gordon in it. Moreover, Gordon brings such happiness and enthusiasm to his family that I am devastated in thinking about the chance of his not being there and having such an incredible positive impact. He has always been an active member and giving back to the communities he has been a part of. He has been incredibly active with Publicolor, an organization dedicated to making high school children's lives better.

I therefore ask you for leniency with regards to Gordon, and I would be happy to provide more insights at any point.

Thank you.

Sincerely,



Allison Musmeh

Tab 55

Your Honor,

I am writing on behalf of Gordon Caplan.

Gordon Caplan and I have been friends for almost 50 years. He is my oldest friend. We met in second grade. He has been a generous and dedicated friend, in childhood and adulthood. He has been available to discuss both trivial and important matters - and to help me/my family in any way.

When my mother was ill and dying after a long (rare) illness he was a constant - a constant shoulder to lean on and a constant avenue for help, be it asking about nothing important or critical health matters, *what could he do to help*, was a constant question? *Call me if you need anything at all?* And he did help in words and actions and knowing I could count on him was a tremendous help in terms of peace of mind.

I have seen him offer this type of generosity many times over the years. So many times unknown to anyone because he never wanted any reward beyond helping. More overtly, he has volunteered countless hours to Publicolor which helps high risk students.

He is a giving presence - to others and his family. I cannot imagine being without him – or, most importantly, his family being without him even for a short period of time.

Sincerely,

A handwritten signature in black ink, appearing to read 'Fraser Musmand', written over the word 'Sincerely,'.

Fraser Musmand

Tab 56

**WILLKIE FARR & GALLAGHER** LLP

JACK H. NUSBAUM

747 Seventh Avenue  
New York, NY 10019-6099

May 24, 2019

Your Honor,

I write this letter with the hope of providing you with some useful insights into Gordon Caplan's character and state of mind.

Let me introduce myself. Until this recent resignation from the Firm, I was a Partner of Gordon's at Willkie Farr & Gallagher LLP, and was Firm Chairman for 23 years, from 1987 through 2010. I was instrumental in hiring Gordon, and since the day he joined us, he has been a great colleague but most of all, a trusted friend.

Gordon is an exceptional lawyer. As such, he built the largest practice in the Firm, and all of his clients to this day are supportive of Gordon and mystified by the actions for which he has been prosecuted. Gordon has been everything that a lawyer should be. Devoted to his clients; a consummate professional; a champion of gender and racial diversity and a leader by example of "giving back" through his many pro bono activities.

Gordon brings the same zeal and drive for success to his family life. He is exceptionally devoted to his wife and children, all of whom I know well, and all of whom are devastated by his present circumstances. While there is absolutely no excuse for what Gordon did, I know that he is acutely aware of the unethical and illegal conduct he engaged in on behalf of his daughter. As I am sure you know, he made a very public apology and expression of contrition to those he harmed (and there were many), but in private conversations, it is even more clear that if ever one learns from his mistakes and does whatever it takes to rectify those mistakes, Gordon has learned and will do anything possible to atone for his misdeeds.

Gordon is not only publicly humiliated as a result of his actions and his guilty plea, but he is also suffering the ultimate penalty for a lawyer, which is loss of his license to practice. Not only has that license been the basis for his sole source of income over the years, but with its loss comes the loss of a stellar reputation built brick by brick over many years of practice.

May 24, 2019

Page 2

Your Honor, as a fellow member of the Bar, I recognize the seriousness of Gordon's actions and hope and expect that they will act as a reminder to all lawyers that as officers of the Court, integrity and compliance with the law are fundamental values that must be adhered to.

Given the loss of his law license, the loss of earning power associated with it, and the public and private humiliation which Gordon has suffered and will continue to live with for the rest of his life, I hope you will weigh all the good that is Gordon against his one overzealous and inexcusable and misguided effort to help his daughter, and reach the conclusion that he has suffered sufficient punishment.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jack H. Nusbaum". The signature is fluid and cursive, with a long horizontal stroke at the end.

Jack H. Nusbaum

/bwb

Tab 57



Your Honor,

My name is Stanley Ouimette; I am a retired Greenwich Connecticut Police Detective. After serving almost 30 years, I retired and began working for the Caplan family. I have been with the family more than 8 years. During this time, I have witnessed Gordon's devotion to his family and he made me feel like a family member rather than a worker. I assist the family with their daily activities as well as manage and maintain the families property.

I have had numerous conversations over the years with Gordon regarding his family. I have found that Gordon is a very devoted father to his two children and demonstrates that on a daily basis. His son [REDACTED]

[REDACTED] looks up to his father for guidance and support and relies heavily on him. This admiration is a direct reflection of his fathers involvement in establishing good moral and values. When [REDACTED] was interested in playing flag football Gordon did not hesitate to become involved. Even with Gordon's busy work schedule and responsibilities, he was able to find the time to coach the football team. Gordon daughter [REDACTED] now 17 is a typical well grounded teenager.

I have raised five daughters and understand the stresses of raising teenage daughters. I have witnessed Gordon raising [REDACTED] over the past years and like [REDACTED] is a very compassionate and caring person. Gordon's children are always respectful and well mannered. This, I believe is a result of good parenting. Because of the children's ages it is even more important to have Gordon remain a constant influence on them. As a Detective I worked in the Special Victims Unit with cases involving many troubled youths. I met with many of the parents and learned over the years that most of the problems could be traced back to lack of parenting.

I understand that Gordon has broken the law. I also know that it was not a violent offense and Gordon's intent was never to harm anyone. Gordon was only trying to assist his daughter who was over stressed with the testing process. In a brief moment in his honorable life he made bad choices with his heart and devotion to his daughter instead of using his head.

Since his arrest, I have witnessed Gordon's life crumble around him. He has been unable to work and with this media attention unable to maintain a normal life outside the house in the community. I know this letter will be one of many asking your honor to look past the charge and at the man before you. I feel I am in a unique position, as I am close to the private and public Gordon. I have found this man is a good honorable man and someone I respect. He has taken responsibility for his action and I have witnessed his heart felt feelings of remorse. Not that he was arrested but rather for harm he caused to others in his life such as co-workers, friends, family, and most importantly his daughter [REDACTED]. At no time, have I witnessed Gordon say he feels sorry for himself and his main concern is that of his children. When making the decision please consider that his son and daughter will be devastated and without his law license he will

lose his ability to provide for his family. This is a man who has lead a honorable life up to this brief moment of weakness. I hope that a man is not judged heavily on one bad decision but rather the totality of his life's works. Please feel free to contact me at anytime, as I have so many other things that I could say in this letter.

Yours Truly,  
Stanley Ouimette

A handwritten signature in dark ink, appearing to read 'Stanley Ouimette', with a long horizontal flourish extending to the right.

Retired Greenwich Police Detective

[REDACTED]

Tab 58

April 25, 2019

TO WHOM IT MAY CONCERN

RE: GORDON CAPLAN

Dear Sir/Madam,

My name is Fred Reid and I work in the Mailroom Department of Willkie Farr & Gallagher. I have known Gordon for approximately 16 years. During this time Gordon has been extremely kind and courteous to me. I felt that I could approach Gordon at any time without issue. He has always had a great sense of humor and made me feel included.

I give this recommendation without hesitation.

Sincerely,

*Fred Anthony Reid*

Fred Reid  
  


Tab 59



July 31, 2019

The Honorable Judge Indira Talwani  
US District Judge  
Joseph Moakley US Courthouse  
1 Courthouse Way  
Boston, MA 02210

Your Honor;

I have known Gordon Caplan both personally and as his accountant for almost 20 years. During this period I have watched him grow as an individual and develop a deep caring for others as well as a drive to exceed at what he puts his mind to.

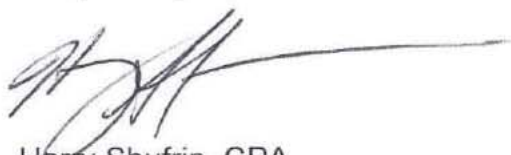
On a professional level he has always been diligent and conservative in my dealings with him especially in the preparation and filing of his tax returns. Unlike many others, he will take the time to carefully review his return, make sure all income is properly reported and no deduction taken that is not appropriate.

I have known him to be charitable not only with money but also with his time. He generously donates to public charities as well as he helps others privately.

This is a man of both substance and good character. His actions before you are inconsistent with the man who I know him to be. I can only account for his actions as a temporary lapse in judgement, due to the deep love he has for his children. Everyone deserves a second chance. In my conversations with him he has expressed deep remorse. I strongly believe that he truly is regretful as to his actions and has learned from his mistake. He has already been punished and lost much due to this matter and to punish him further would be unfair, unnecessary and disproportionate.

Please allow him to continue to exceed as an example to others and for all the good he has done and can continue to do. I pray for the Court to be as lenient as possible in determining its sentencing and further punishment of him.

Respectfully submitted;



Harry Shufrin, CPA

Tab 60



April 29, 2019

Your Honor,

I am a gynecologic oncologist and have spent the last two decades caring for unfortunate women diagnosed with cancer. Early in my medical career, I was at a point where I needed guidance. A mutual friend put me in touch with Gordon Caplan who then introduced me to his father, a prominent gynecologist in New York. This ultimately led me to pursue my current career path. I was a stranger to Gordon, but he went out of his way to make this connection and help me. Certain acts of kindness are always remembered. Thus, I am writing this letter with the hope that you take such acts into account when judging him.

As an academic gynecologic oncologist, I have the responsibility of overseeing the education of residents and fellows. During floor rounds, tumor board conferences, and in the operating room, I discuss patient management with the junior members of the team. As physicians, our goal is to help patients, but occasionally, junior physicians can make decisions in haste. During my own training, I experienced how such decisions could anger my superiors. "Malignant" attendings were those who berated their juniors. However, I tend to take a different approach when educating my fellows and residents. I have found they learn best when they are forced to reflect on how their decisions can impact a patient's life whether it be in a positive and negative manner. I truly believe this will leave a more memorable mark and make them a better physician in the future.

Since our initial meeting over twenty-five years ago, I have gotten to know Gordon. When Hurricane Irma devastated Puerto Rico, he was there to support friends and their families in need. I know he wishes he could turn back the clock. Certainly, we have all made poor decisions in haste, and we must live with the ramifications of such. Gordon's lapse in judgement will forever haunt him and his family. He is a good hearted human being, and I ask that you be lenient when deciding on his sentence.

Sincerely,

A handwritten signature in black ink, appearing to read 'Yukio Sonoda', written in a cursive style.

Yukio Sonoda, MD

Attending Surgeon, Memorial Sloan Kettering Cancer Center

Professor, Weill Cornell Medical College

A solid black rectangular redaction mark.

Tab 61

William Stellmach  
[REDACTED]  
[REDACTED]

August 22, 2019

Hon. Indira Talwani  
United States District Court Judge  
John Joseph Moakley United States Courthouse  
1 Courthouse Way, Suite 2300  
Boston, MA 02210

Re: Gordan Caplan

Your Honor:

I am writing on behalf of my friend and former law partner, Gordon Caplan. As a former federal prosecutor, I recognize that there are likely few decisions more challenging than the ones a sentencing court faces, particularly in attempting to place someone's criminal conduct in the greater context of their life and character. Here, I think that must be especially difficult given the widespread and justifiable outrage—which I fully share—which the criminal charges have prompted. But I also know that Gordon is much more than the person who, out of what I believe was misplaced guilt and love, acted in the way described in the public allegations.

I first met Gordon when I joined our firm in September 2015, fresh from the Justice Department, and seeking to build my own practice after spending virtually my entire career in public service. I was new, I had no clients and I was operating in a satellite office. Gordon made a point to befriend me and integrate me into the firm, which included joining me on a business trip to help develop my marketing and calling me from time to time on matters for his own clients. While I never worked extensively or even regularly with Gordon—my practice and his did not intersect very much—he was assiduous in soliciting my views on the firm and ensuring that I felt like I belonged. That is a rare quality, particularly in the hectic and fast-paced world in which law firm partners operate.

There was absolutely no upside to him in investing any time in me, other than he took my success and integration seriously. Demanding and driven, Gordon always struck me as hardest on himself, and I found him a generous colleague and friend, quick to offer constructive criticism and praise.

I can also attest that there is no one who was more driven or committed to our firm, and, knowing him as I do, I can imagine the anguish which he has experienced at effectively having to abandon that world forever. After spending much of my professional life reading and responding to letters like this, I recognize that there are a number of factors which weigh in the calculus which Your Honor is undertaking. I do not envy that decision. But I would ask you to consider that, from my experience, Gordon is a person who gave without asking or expecting anything in return, and showed many kindnesses, big and small, which speak to an underlying strength of character and spirit which this case should not obscure.

Sincerely,



William J. Stellmach

Tab 62

May 21<sup>st</sup>, 2019

Your Honor:

My name is Mike Triplett and I am one of the Managing Directors of Insight Partners, an investment firm that focuses on investing in software businesses.

I have known Gordon Caplan since 2002, when he was a young lawyer at Willkie Farr & Gallagher, a law firm that does much of the legal work for my firm. For the past 17 years, I don't recall five days passing in which Gordon and I did not speak.

On a professional level, Gordon is one of the most talented lawyers I have worked with. In matters ranging from deal strategy to ethics, Gordon would be the first person I sought counsel. Most of the matters we discussed would ultimately boil down the question "what is the right thing to do in this circumstance?" In the context of reaching fair and successful outcomes, I can say without fail, that Gordon consistently kept me on the right path and uniformly conducted himself, and advised me to conduct myself, in a fair and ethical manner.

On a personal level, Gordon is the type of person who goes completely out of his way to help anyone in need irrespective of their circumstance. The best way I can describe this is through an example. About two years ago, an Iranian woman, named Fahimeh Kashkooli, needed to get her daughter into the United States. Her daughter, [REDACTED] Kashkooli, had a debilitating eye problem and was essentially going blind. [REDACTED] needed access to US doctors and medicine.

Without any obligation to do so and without any form of public recognition, Gordon managed to get [REDACTED] in to the United States and access to a top-rated eye surgeon who was able to correct her disease. This was a complicated process that needed someone capable of handling and solving complex problems. There were several points along the timeline when it looked like [REDACTED] would not be allowed into the country. If she did not have Gordon on her side, she undoubtedly would be blind today.

And finally, nothing is more important to Gordon than his family. He is a devoted father and husband. I once read something I believe to be true: 95% of being a good parent is the sincere act of being there and trying. You won't always get it right but it is important that kids know their parents care. I have watched both of Gordon's children, [REDACTED] and [REDACTED], grow up. I believe that both of them are great kids: They are well balanced, thoughtful, and compassionate. This is the ultimate testament to Gordon and his wife. In many ways, Gordon's children are a direct reflection of him.

Over the course of my lifetime, whether in my professional career of 23 years or otherwise, I have known and worked with many different people. I can say with confidence that Gordon Caplan ranks among the top of the people that I have known with regard to integrity, character, and positive, lasting impact on the community.

I am happy to provide any further detail that you require.

Thanks,

Mike Triplett

Tab 63



ANNA WHITE



May 9, 2019

TO WHOM IT MAY CONCERN

**Re: Gordon Caplan**

Dear Sir/Madam,

I am the Private Equity Practice Coordinator at Willkie Farr & Gallagher LLP and prior to that I was Gordon Caplan's personal assistant. I have known Gordon for over 20 years. During this time we have worked closely together and I consider Gordon to be family. The friendship and support Gordon has shown to my family and I over the last two decades has been unwavering.

Gordon is truly the most loyal, hard-working, dedicated and generous person that I have the privilege of knowing. We have come so far both professionally and personally since 1998 when we first met at O'Sullivan Graev & Karabell. Throughout the years, Gordon has guided and helped me more times than I can count. When I started my family he made sure that I had the best care possible. When my youngest daughter needed to see a pediatric neurosurgeon Gordon immediately found the right doctor for us. He has contributed to my daughters' 529s throughout the years. Most recently in November 2018 when I required back surgery, Gordon got me an appointment with two top Doctors, one of whom performed the successful surgery. A year prior to my back surgery Gordon bought me a standing desk in an effort to help alleviate my pain. In November 2017 Gordon paid for my daughters and I to fly to England to visit my brother. Whatever I or my family have needed throughout the years, Gordon has always been there for us, he is always offering to do things for us. His generosity and support know no bounds. I know this to be true also for any friend, colleague or even an acquaintance of someone who knew Gordon, if they requested help, without hesitation Gordon is always there to offer support and guidance.

Professionally Gordon pushed me to be where I am today and I am forever in his debt. As his business grew, he guided me to be an active part of the process and as a result I grew professionally to a position I never thought attainable. His leadership, guidance and encouragement motivated me to realize that I could do more and he opened the door to make that possible.


I am honored to call Gordon my friend.

Please do not hesitate to contact me should you wish to discuss further.

Sincerely,



Anna White



Tab 64

# Anthony A. Yoseloff

September 5, 2019

The Honorable Indira Talwani  
U.S. District Judge  
John Joseph Moakley U.S. Courthouse  
1 Courthouse Way  
Boston, MA 02210

RE: United States v. Gordon Caplan

Dear Judge Talwani:

My name is Tony Yoseloff, and I am the co-head of Davidson Kempner Capital Management LP. I am writing to you in support of Gordon Caplan who I have known extremely well for over 20 years, as a boss, client, mentor and good friend.

Davidson Kempner is one of the largest alternative investment managers in the United States. We manage about \$31 billion, with the majority of our clients being pension funds, endowments or foundations, and employ over 355 people globally.

I initially got to know Gordon when I was a summer associate and then law clerk at O'Sullivan Graev and Karabell, a boutique law firm with about 60 lawyers specializing in private equity law. I worked for Gordon for about a year in 1997-1998 while pursuing a JD/MBA, and served as his primary junior resource during my year at the firm.

Even though it was 20 years ago, the early time I spent working for Gordon was incredibly influential in my career. Gordon taught me to be very thorough and to always make sure to read all the documents, with the belief that many people took shortcuts in that regard. He also taught me to be extremely careful in checking my work and avoiding spelling and grammar mistakes, as readers would assume greater errors in the work product if they noticed small mistakes. These may seem like small things, but this extremely practical advice stuck with me throughout my career and helped me value the integrity of the process and work product. Gordon invested a tremendous amount of time in teaching me the profession, even though he knew I was unlikely to become a full time law associate.

I decided not to pursue a career in law and instead went into money management, and Gordon has represented me as an attorney (both at DKCM and in my personal capacity) for almost 20 years. Throughout this period, both personally and professionally, Gordon has been a trusted advisor, mentor and friend. Whenever I had tough personal or professional questions of many types to ponder, Gordon has always been one of the first people I have spoken with. This has run the gamut from finding good doctors (including helping my wife get urgently needed medical care at 4 pm on a Friday afternoon) to navigating parenthood to being a trusted advisor in the creation of our firm's succession planning, which is considered a model in the alternative asset industry. Gordon



has always been available to his clients and friends whenever they needed him, for matters big and small.

With this long history and ongoing relationship, I was completely shocked by the conduct to which Gordon has pleaded guilty. In fact, I can attest to the fact that Gordon has generally been conservative in his advice, both personally and professionally. (And by conservative, I mean firmly on the correct side of the line between right and wrong.) Part of what made Gordon successful as an attorney is that he always provided practical and conservative advice. In no way do I condone Gordon's conduct, but I can definitively say that it does not represent the Gordon Caplan that I have gotten to know so well over the past 20 years.

About four years ago, I joined the board of a non-for-profit named Leadership Enterprise for a Diverse America, a program which was designed to help educate talented rising high school seniors from diverse (and always low income) backgrounds and help prepare them for college (and support them for four years of college and beyond). While an organization like LEDA may normally be on the smaller side for a firm like Willkie Farr and Gallagher to take on, Gordon enthusiastically brought in LEDA as a pro bono client of the firm. Under Gordon's guidance, Willkie spent a lot of pro bono time supporting LEDA each year, and Gordon himself was invested in and spent real time with the organization. Gordon and Willkie took the engagement extremely seriously and LEDA is better off for Gordon's hard work.

As part of my involvement with LEDA, in 2016 I introduced Gordon to Kevin Lopez, who was a graduating senior from Princeton University looking to pursue a career in law. Kevin was a LEDA Scholar in 2011 and I had gotten to know him through LEDA events. Gordon took Kevin on as a paralegal and spent considerable time and effort in Kevin's learning process. Kevin ultimately followed in Gordon's footsteps and is attending Fordham Law School. Gordon took great pride in his work with Kevin, and in having made a real difference for him.

In sum, Gordon is one of the most talented and caring people I have ever had the chance to know—in his professional capacity as an advisor and personally as a friend and mentor to me and countless others. There are many things about what has happened here which make me sad, but one of them is that Gordon will not have the chance to positively impact so many lives in his chosen profession going forward. While I did attend law school and take the importance of sentencing and deterrence very seriously, Gordon has been punished tremendously already both from the public nature of this case and the fact that it seems unlikely he will be able to continue with his chosen profession. Please consider all of the good Gordon has done for so many people when making your decision. Thank you for your time and for reading this letter.

Best regards,



Anthony A. Yoseloff

Tab 65

# Letter Submitted Under Seal

Tab 66



# Letter Submitted Under Seal

Tab 67

# Letter Submitted Under Seal

Tab 68

# Letter Submitted Under Seal

Tab 69

# Letter Submitted Under Seal



Tab 70

# Letter Submitted Under Seal